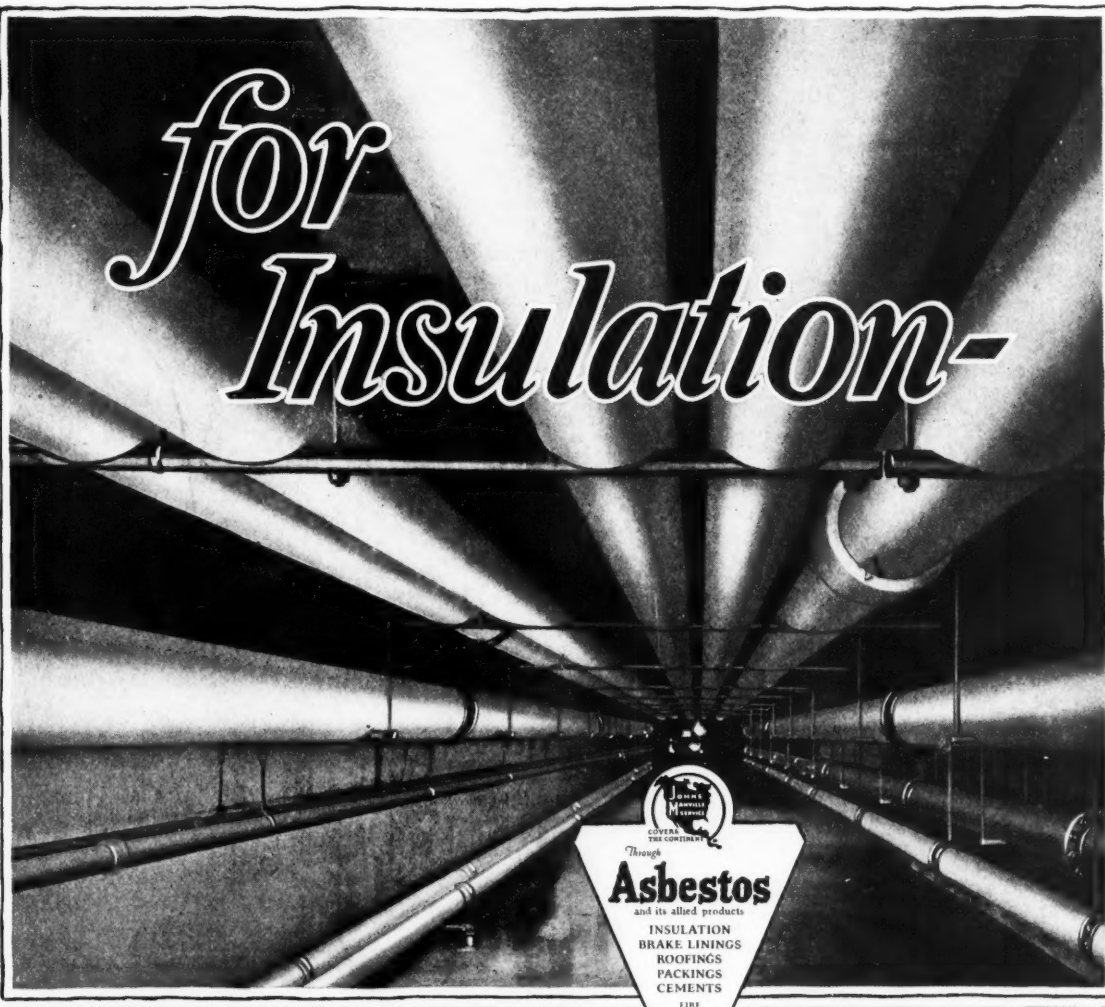


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CHICAGO AND NEW YORK

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MARCH 5, 1927



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come to
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IF you know exactly what type of insulation you want, come to Johns-Manville for the best insulation of that type.

If you don't know exactly, come to Johns-Manville for expert engineering advice.

We manufacture insulation for every purpose—maintain construction departments to apply it—and offer, without charge, the service of an engineering staff who can accurately specify the kind and economical quantity of insulation for any condition.

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Branches in all large cities For Canada: Canadian Johns-Manville Co., Ltd., Toronto

another **"BUFFALO"**
achievement

Announcing!

The new Improved
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AIR STUFFER

NOW—a complete line of "BUFFALO" Air Stuffers! Developed and perfected after years of study and experimenting. Many already in use, giving perfect satisfaction!

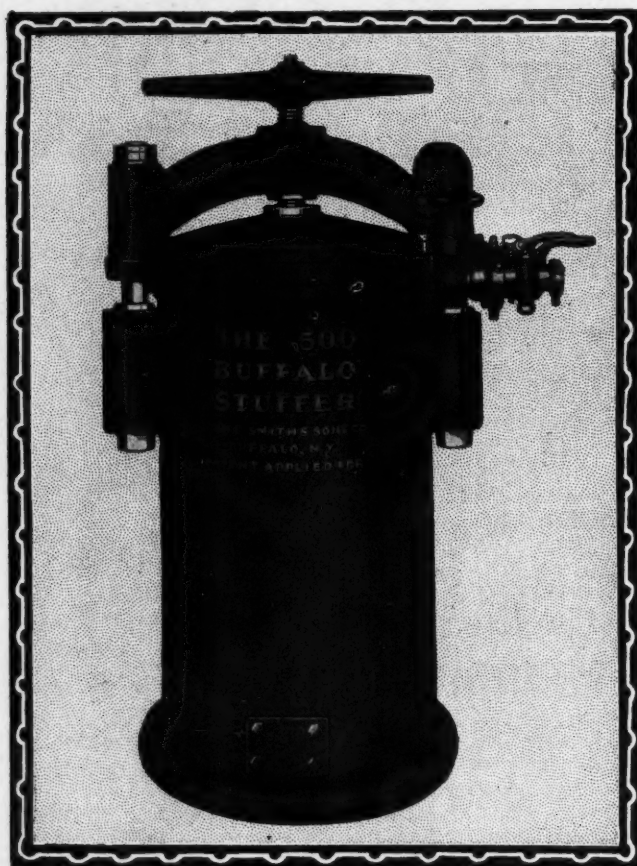
Quality — built throughout to give the same constant life-time service that has made "BUFFALO" Sausage Equipment a leader throughout the World.

"BUFFALO" Air Stuffers are made in four (4) sizes; 500 lb., 250 lb., 150 lb., and 100 lb.

FULL CAPACITY!

Most sanitary stuffer on the market—meat will not leak out between cylinder and lid. Improved adjustable piston will not leak air, water or meat. Ask your supply house about them—or write direct to us for catalogue giving you complete information about the new line of "BUFFALO" Stuffers.

JOHN E. SMITH'S SONS CO., *Patentees and Manufacturers* 50 Broadway, Buffalo, N. Y., U. S. A.



BUFFALO

SILENT CUTTERS
GRINDERS-MIXERS
AIR STUFFERS

*Backed by 57 years experience
building quality sausage making machines*



means built with established margins:

in Safety Factors

in Power . .

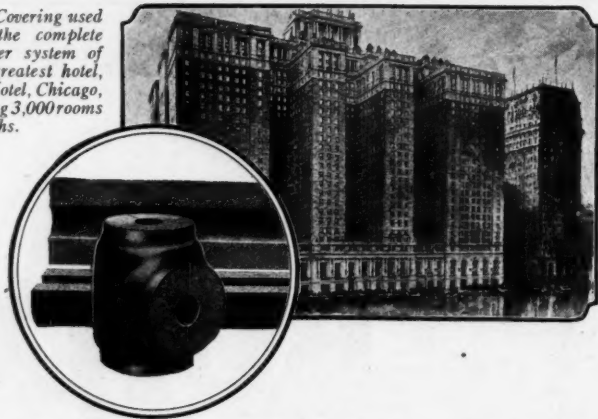
in Quality . .

And when we state that for 26 years Mack interests have been centered exclusively upon the problems of manufacturing transport vehicles—the phrase “Mack Built” also means that an established margin of experience stands back of every Mack unit that is sold.

MACK TRUCKS, INC.
INTERNATIONAL MOTOR COMPANY
25 Broadway New York City

One hundred and four direct MACK factory branches operate under the titles of: “MACK-INTERNATIONAL MOTOR TRUCK CORPORATION”, “MACK MOTOR TRUCK COMPANY”, or “MACK TRUCKS OF CANADA, LTD.”

Novoid Cork Covering used to insulate the complete drinking water system of the world's greatest hotel, The Stevens Hotel, Chicago, Ill., containing 3,000 rooms and 3,000 baths.



Cork Pipe Covering For Permanency

♦ ♦ ♦ ♦

AT least as early as the reign of Augustus Caesar, before the Latin poet Horace wrote his famous Odes, cork was used as stoppers for wine vessels. And for the next 2,000 years this remarkable material was to be used, practically unchallenged, as stoppers for liquid containers, because cork does not possess the capillarity inherent in all fibrous materials that causes them to take up water as a blotter sucks up ink.

THE entire absence of capillarity in cork and its remarkable insulating value, in combination, are the two properties provided by nature to make the outer bark of the cork oak tree the foundation, when put through the proper manufacturing

processes, for the best cold pipe insulation yet known to mankind.

NOVOID CORK COVERING intelligently applied will outlast the pipe; and that is one reason why it is being selected for the brine and ammonia lines and drinking water systems of many large plants and important buildings throughout the country.

Please use your letterhead to request literature and specifications. Address: Cork Import Corporation, 345 West 40th Street, New York City.

Novoid Cork Covering

Companion of Novoid Corkboard

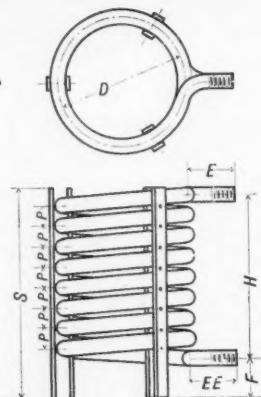


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Specify Rempe Co.

Coils and you
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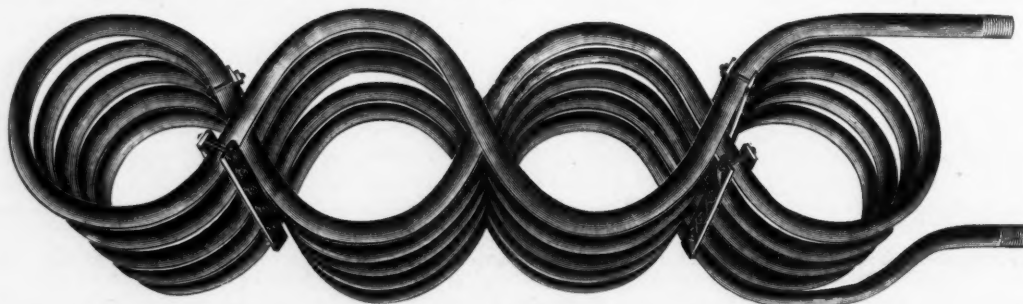
A Coil for every
Packinghouse
requirement

Service

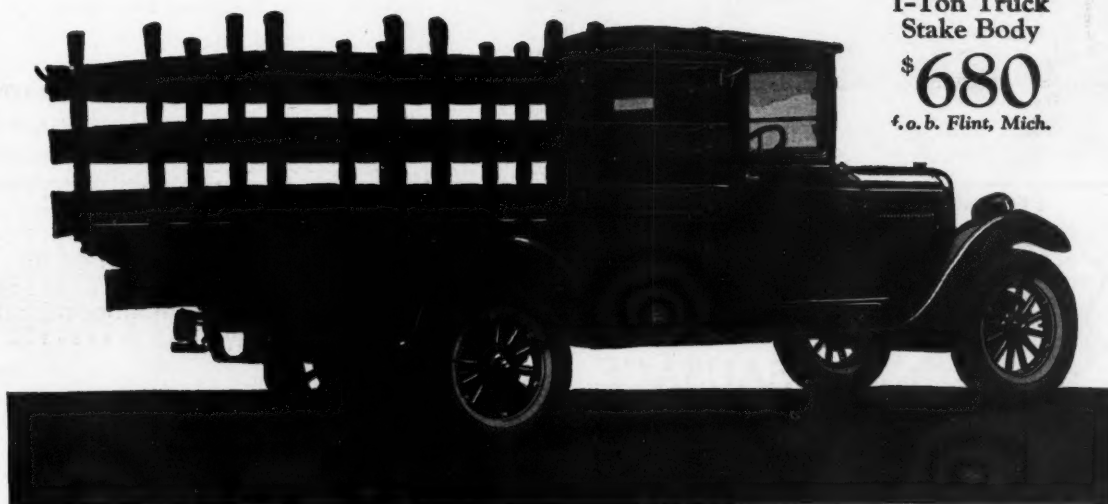
Rempe Company

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and Carroll Ave.

Chicago, Ill.



Phone Kedzie 0400-0483

for Economical Transportation1-Ton Truck
Stake Body**\$680**

f. o. b. Flint, Mich.

Only Chevrolet offers such Quality and Economy

At these sensationally low prices, Chevrolet offers prospective truck buyers the advantages of numerous quality features! Among these are: the flexibility and handling ease of a three-speed gearshift transmission—the power and smoothness of Chevrolet's valve-in-head motor—the durability and efficiency of Chevrolet's rugged rear axle, and springs set parallel to the load. And a host of mechanical advancements—including AC oil filter, AC air cleaner, new positive oil pump and new improved dry-disc clutch—all combine to assure even lower operating and maintenance costs. Truly, no other truck so low in price so successfully meets the public demand for quality and economy as do the Chevrolet trucks of today!

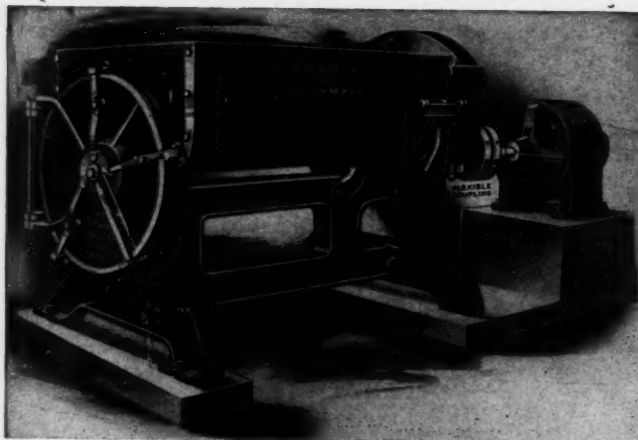
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Division of General Motors Corporation
DETROIT, MICHIGAN

at these Low Prices!

1-Ton Truck Stake Body **\$680**1-Ton Truck Panel Body **\$755**1-Ton Truck Cab and Chassis **\$610**1-Ton Truck Chassis **\$495** $\frac{1}{2}$ -Ton Truck Chassis **\$395**

All prices f. o. b. Flint, Mich.

World's Largest Builder of Gear-shift Trucks



IN THIS WORLD
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and Mixer Combined

Sanitary Beyond Comparison

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PHILADELPHIA, PA.

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"Perfection"
TWO-PIN
SAUSAGE MOLD

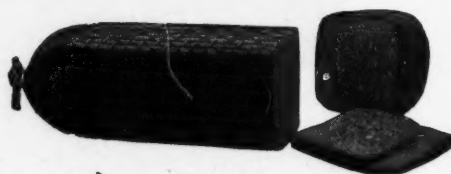
Investing a few dollars in this modern equipment will help your sausage department show greater dividends than ever before.

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LOUISVILLE, KY.

Incorporated

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MADE IN U. S. A.



The New Improved
Bausman Hog Scalders

No longer are you compelled to use hoisting appliances. No heavy lifting to get the hog from the bath. Will save half the time originally required to scald. Furnished with or without fire box for heating water.

Ask your Supply House for details or write us direct

Bausman Manufacturing Co., Millersville, Pa.



STANDARD DOPP KETTLE
 with Pipe Legs
 Sizes 1 to 125 gallons
 Size 125-1,000 gallons—with lugs

1889 — 1927

38 Years in Constant Use

and still in service—This is the report of one DOPP Booster

Past performance of DOPP kettles, serving for 38 years in constant use, is your assurance that these unusual kettles will serve you just as faithfully.

Why do DOPP kettles serve so long and so well? Because the construction is entirely seamless. There are no bolts or rivets to work loose and cause trouble. The cast-in-one piece, seamless construction is the strongest that is known. Every standard kettle is tested to 150 pounds hydrostatic pressure. Special kettles built for higher pressure.

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Sowers Manufacturing Co.

1307 Niagara Street
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ADOPT THE DOPP



Style "D"
 Bracket Type
 Scrapple Mixer
 5 to 100 gallons

DOPP SEAMLESS JACKETED KETTLES



Here's a Trim International for Light Loads

WHEN you are in the market for the best value in a small truck—a speedy, good-looking truck that will cost you little to buy and little to run—a sturdy truck to carry your loads—

Be sure to see the new light International, the "Special Delivery," for loads up to $\frac{3}{4}$ ton.

This model has everything you can want for fast day-after-day delivery. Every part is designed for truck service—it is low-loading, it has quick pick-up, easy steering,

comfort for the driver, lots of load capacity, extra spring construction to save the truck whether loaded or empty, and speed and sturdiness to spare. A wonderful engine. Bodies to suit your hauling.

Carry your loads in this new International and join the thousands of loyal International owners. One of our 125 Company-owned branches is near you—you'll always have service on International trucks. Let us demonstrate the "Special Delivery" for you.

Write for "Special Delivery" catalog

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OF AMERICA
(Incorporated)

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Chicago, Ill.

**INTERNATIONAL
HARVESTER
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COMPANY**



Lower your power costs; use "Enterprise" No. 166

The "Enterprise" No. 166 cuts 6,000 lbs. of beef per hour.

The No. 166 is the most economical machine you can buy. Saves time, labor, and power.

Gears are done away with. Pulleys are placed directly on socket shaft. Has babbitted socket shaft with ten thrust collars. Prevents overheating and excessive wear.

Distance from ring to floor is 26 1/4 in. Carrier can be run under chopper. Our fifty years' experience designing and manufacturing choppers for every purpose is at your disposal. Write us about your problems.

Chopper catalog, showing 72 sizes and styles of "Enterprise" Choppers, sent on request.

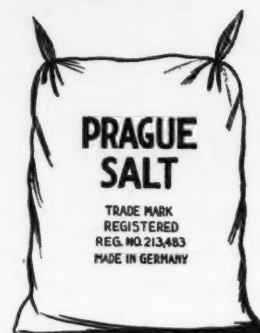
The Enterprise Mfg. Co., of Pa., Philadelphia, U. S. A.

These Salts Have the Quality of Deep Penetration

CURES — FAST — SAFE



Boned Hams for Boiling, 7 Days
Brine Bacon, 3 to 5 Days
Sausage Meat, 24 to 48 Hours
Prague Salt Passes B. A. I.



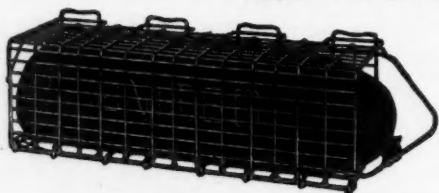
GRIFFITH LABORATORIES

4103 So. La Salle St.

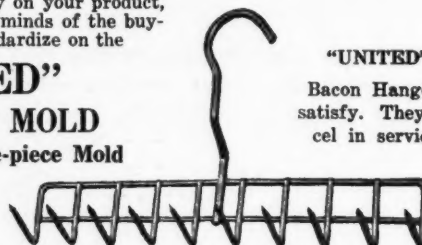
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To Succeed, An Article Must Have Merit

It isn't hard to fool the people the first time, but after all it isn't the one order that counts. If your customers don't come back you are only fooling yourself. The real test of the merit of any article is the "repeat" orders you get. We would be glad to tell you of the many "repeat" orders we have received for our famous H. J. MAYER SEASONINGS and NEVERFAIL CURING COMPOUND. THE BEST IS ALWAYS CHEAPEST!

H. J. MAYER & SONS CO.

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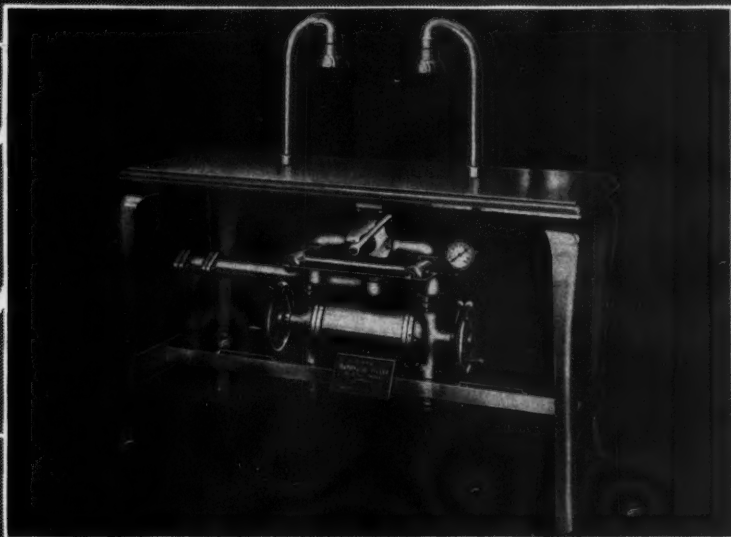
CHICAGO, ILL.

Makers of the Famous GENUINE H. J. MAYER Special Frankfurter, Bologna, Pork Sausage (with and without sage), Braunschweiger Liver, Summer (Mettwurst), and Rouladen Delicatessen Seasonings

All our Products are guaranteed to comply with the B. A. I. regulations

The Machine that solves your Filling Problems

Lamb



ONE of the most perplexing and expensive problems in the old fashioned method of packing lard or compound was the securing of accurate weights. The density or consistency of lard varies so greatly that the ordinary volumetric system of weighing and filling only met this problem half way. It required continual adjustments and despite the utmost care it still was impossible to get accurate weight and pack at a reasonable cost.

The Lamb Machine has proved itself to be the most efficient method of weighing and filling lard and compound ever offered to the packing industry. It not only takes care of an enormous quantity of lard at a great rate of speed, but it will deliver an **accurate net weight regardless of the varying density.** All this is done at a minimum cost in both labor and operation and it further enables a saving that pays for the machine in a period of a year.

We would be very pleased to give you more complete information. Write us today.

The machine illustrated is Model L-2 and can be used in filling containers from 3 oz. to 10 lbs. of either lard or compound. It has a capacity of the largest lard rolls. It is really the model best adapted to the majority of plants. We have other models for handling tubs and tierces. Write us and we will be pleased to confer with you on any of your filling problems.

Lamb

CORPORATION

PRECISION WEIGHING AND FILLING MACHINES

Seattle, Wash.

H. & H. Electrical Beef Scribing Saw

will produce a perfect scribe far superior to the human hand.

The difference in appearance of a carcass of beef scribed with this machine and one scribed by hand has a big bearing in the sale of beef.

Absolutely no ragged edges, bone splinters, or miscuts when using this saw.

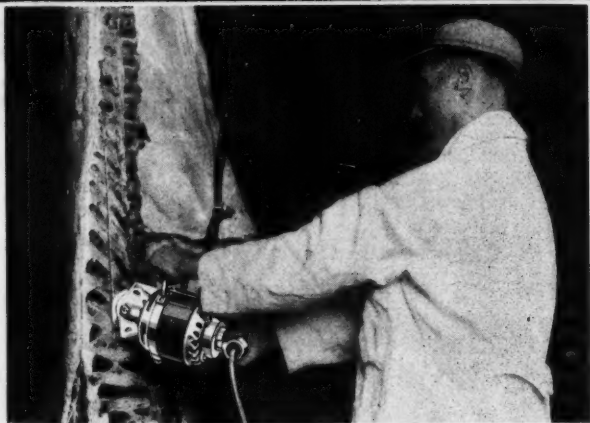
It gives a full round appearance on the rib which all beef men are striving for.

Best & Donovan

Sole Distributors

332 S. Michigan Ave.

Chicago, Ill.



Gruendler Swing Hammer Crusher

GRUENDLER

Tankage Grinders

Like all other Gruendler crushers and grinders that have been offered to the packing trade, the Gruendler tankage grinders have proved their worth. We manufacture 30 sizes from \$150.00 and upward depending on your capacity. You will find the Gruendler a sturdily built mill that stands the most severe strain. Many grinding problems have been worked out by Gruendler engineers on by-products around a packing plant.

*Put Your Grinding Problems
Up to Gruendler*

**Gruendler Patent
Crusher and Pulverizer
Co.**

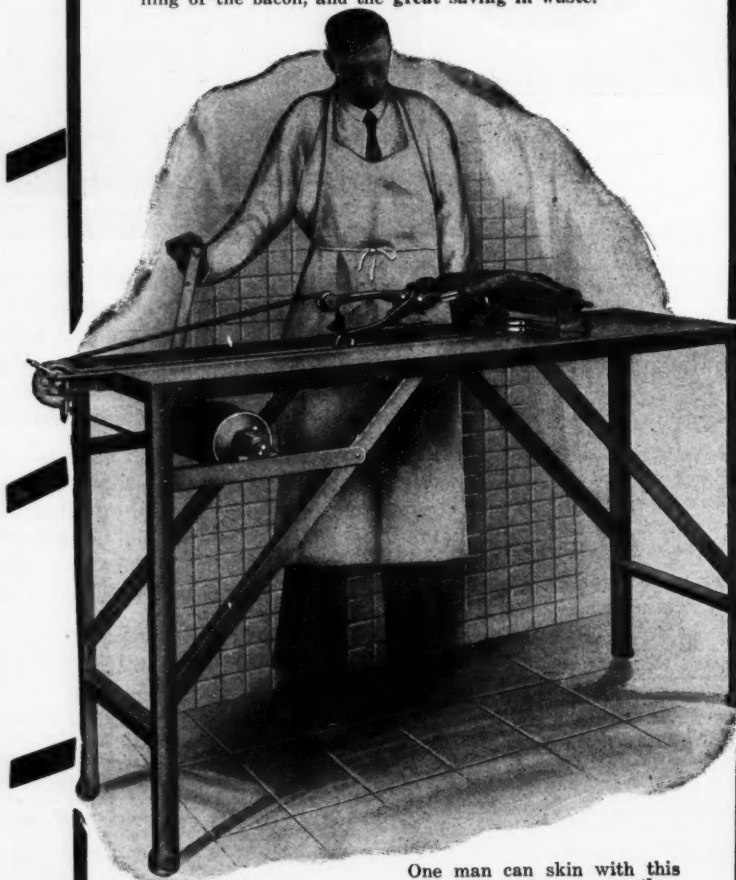
St. Louis

Missouri

The Calvert Bacon Skinner

The Calvert bacon skinning machine is designed for taking the skin off the smoked breakfast bacon for slicing purposes.

The great advantage of this machine is the rapid skinning of the bacon, and the great saving in waste.



One man can skin with this machine, in an hour, more than two men can skin by hand in a whole day. When skinning by hand it is impossible to get all the fats from the rind, and the machine takes this off perfectly clean. There is a saving of at least from 3 to 5% waste fat which is left on the rind by performing the operation by hand.

The Calvert Machine Co.

1606-1608 Thames St.

Baltimore, Md.

100% Perfect Pure Lard at Last

Read the Following Indisputable Evidence

Our most extravagant claims as to wholesomeness, flavor and color of "Boss" Prime Rendered Lard are fully backed up by the careful tests and data compiled by Mr. Field

It is noteworthy that the majority of installations for rendering Pure Lard are "BOSS" Prime Units, on account of their higher efficiency and more beneficial results.

Packers will find it to their interest to visit any of our "BOSS" Prime Installations (names upon request) to see the whitest, sweetest, purest, best keeping lard ever made by any means.

"Boss" Inedible Installations

also produce almost unbelievably light colored, low acid fats, with light colored, high protein, low fat cracklings, at a great saving in labor, power and steam.

Field Packing Company



P. O. Box 493

Owensboro, Ky.

January 20, 1927.

The Cincinnati Butchers' Supply Co.,
1972 Central Avenue,
Cincinnati, Ohio.

Gentlemen:

A couple of months ago your Mr. Harris dropped in to see us to talk about cooker equipment. At that time he made, in our opinion, some very extravagant claims for your equipment for rendering lard, and on the strength of those statements we purchased one of your outfits and "those extravagant claims" were proven to be real facts.

We have been able to get lard of splendid flavor, and compared to the wet rendering system our yield is averaging 8% more, let alone the flavor and value of the cracklings compared to the wet rendering system. We have kept some pretty accurate data on this outfit, and in addition to the above savings there is considerable saving of labor. Under our conditions, the equipment will pay for itself in nine months.

The order we have just placed with you for an additional outfit for our inedible department is evidence enough that we are highly pleased with the first installation.

Yours very truly,

FIELD PACKING COMPANY

C. E. FIELD.

CF:MH

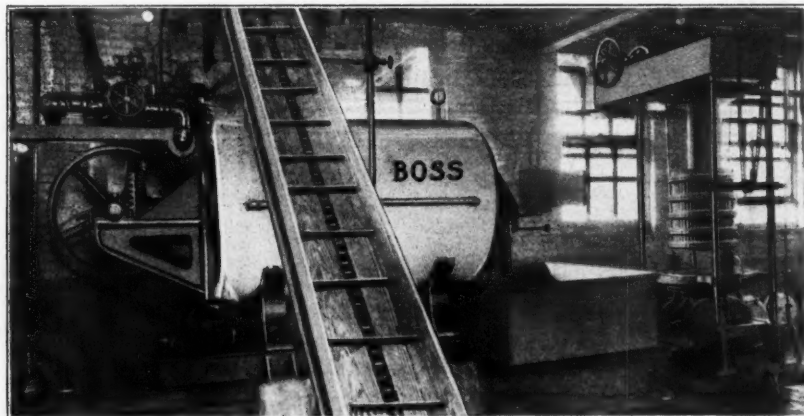


Illustration of Typical
"BOSS" Prime Lard
Rendering Unit at Field
Packing Co.

Mr. Field's letter substantiates all we claim for this novel system of rendering.

THE CINCINNATI BUTCHERS' SUPPLY CO.

CHICAGO BRANCH
3907-11 S. Halsted St.

Killing
Outfits

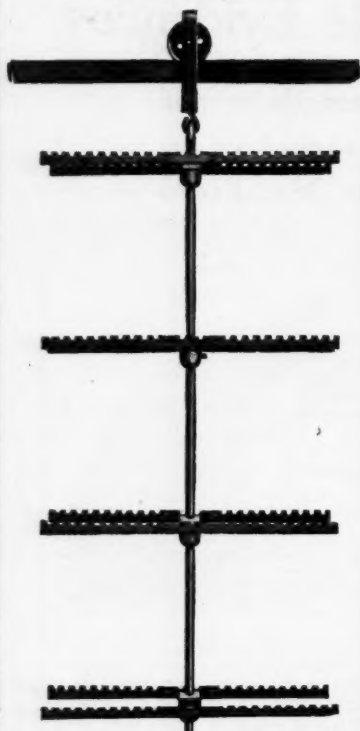
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"BOSS" Machines

Sausage & Rendering
Outfits

Factory and Main Office: 1972-2008
Central Ave., CINCINNATI, OHIO

Ham and Bacon Tree

Number 12



Made up in 2, 3 or 4 stations, 32 in. long by 12 in. wide, adjustable arms, with either single or double trolley, as desired. Weight 80 lbs.

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Filter Presses

FOR LARD & OIL REFINERIES
BEEF EXTRACT, GLUE &
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Scoop
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Equipment Inquiries Solicited

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U. S. Letters Patent No. 1,122,715.



Saves
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Smoke Your Meats in Stockinets and Get Uniformity, Sanitation,
SQUARE Butts and Appearance

To get large sales, your Mr. Quality should have the assistance
of Mr. Stockinet appearance

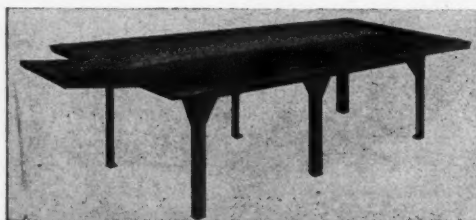
Numerous Packers Throughout the Country Are
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For Further Particulars Write or Phone

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516 E. 28th St., Chicago, Ill.

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SAUSAGE STUFFING TABLE

Made in any size required
with monel metal or gal-
vanized steel top. Furnished
with galvanized pipe or
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toward center.

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Simplest, Strongest and most Economical Press ever built

The new R. B. Anderson Expeller

Lower Operating Cost

The use of roller bearings throughout with the main bearing running in an oil bath is one of the improvements that is resulting in lower operating cost.

Any part of the expeller can be removed in one-quarter the time required on the older type machine.

A magnet removes iron that may be in the cracklings. This expeller has a number of other features which we haven't space to tell about.

Forced Feed

This is just one of the many improvements over the old type Anderson that makes this new expeller more efficient.

The forced-feed mechanism forces the material to the worm at a constant rate so that there is no loss of capacity even when cracklings are cooked a little too moist. This mechanism insures continuous feed from the tempering apparatus to the expeller.

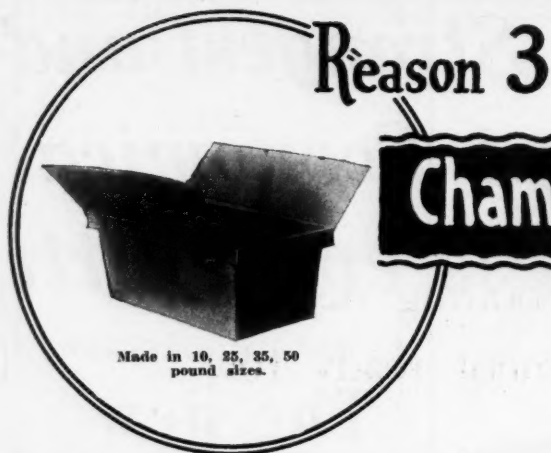
Two-Year Test

This new expeller was thoroughly tested for over two years before being offered to the meat packing industry. The results which we have obtained with it bear out every claim for it.

It has a greater capacity of cracklings produced containing on an average of 7 per cent fat.

Write for complete details

The V. D. Anderson Company
1935 W. 96th Street
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Although very light in weight, the

Champion Shipping Baskets

are unbelievably strong.

May we send you a sample?

GEREKE-ALLEN CARTON CO.

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Trouble with your cure?

When curing pickle ferments
look out for sour meats!

Sugar in your pickle may be
the cause of this trouble.

Have you tried the new curing
sugar made specially for meat
curing?

Godchaux's CURING SUGAR

tested by the Research Department,
Institute of American Meat Packers,
assures you

*Quality Product,
Uniformity of Cure and
Material Saving in Cost*

PRICE

In 100 lb. Bags.....\$5.70
per cwt. f.o.b. Reserve, La.
In 250 lb. Bags.....\$5.80
per cwt. f.o.b. Reserve, La.

Subject to usual sugar trade terms of
2 per cent cash discount.

Specially prepared for the
Meat Industry in the
modern Sugar Refinery of

GODCHAUX SUGARS, INC.

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NEW ORLEANS, LA.

Let us have your inquiries. Delivered
prices, both carloads and less than
carloads, quoted on request.

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Cotton Costs Less than Casings

and our sanitary, clean Sausage Bags for
Bolognas, Luncheon Rolls and Minced Ham
cost less and look better.

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Central Bag & Burlap Co.

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Bags for fertilizer, tankage, beef, pork, and mutton; also Ham and
Bacon Slips, Barrel Tops, Sheetings, Beef and Butter Cloth,
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Standard 1500-lb.



Ham
Curing
Casks

Manufactured by

Bott Bros. Mfg. Co. WARSAW
ILLINOIS

Write for Prices and Delivery

Now is the Time

to check up your ham boiling department
and get your equipment ready for
the seasonal rush.

Remember—worn out, damaged, or obsolete
Ham Boilers can be traded in on the pur-
chase of new ones. Send for our schedule.



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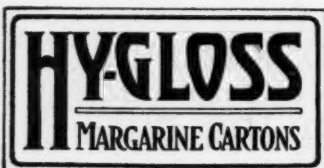


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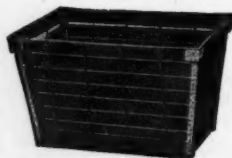
Toledo, Ohio



Protect the Product

HY-GLOSS Paraffined Cartons are unexcelled; are used by the leading Oleo Manufacturers of the country. They attract the attention of the discriminating buyer.

**National
Carton Company**
Joliet, Ill.



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Represents your best quality

True representation of the quality of your product can only be had through the use of the correct package. The leading packers select the KLEEN KUP to represent their best quality sausage meat, because—they know it is the package that gets sales results. The KLEEN KUP will keep your sausage meat fresh and clean and deliver it into the hands of the consumer in the condition that will cause it to be recognized and known as a quality product. Ask for new low price quotations and samples.

KLEEN KUP

*The Package That
Sells Its Contents*

MonoService Co.
NEWARK NEW JERSEY





Delicious Pork Products— all of them

Louis Meyer Co. Inc. of Brooklyn, N. Y., have established an enviable reputation for "Quality Pork Products", and justly so, for they take great pride in their products from the purchase of raw materials to the wrapping of their packages.

The photographs show only a few of the products they wrap in Paterson Vegetable Parchment.

Each wrapper is neatly printed to tell the dealer the kind of meat contained in the package and to identify the goods as "Meyer Quality"—but more important is the fact that the Parchment Wrapper keeps the meat clean, fresh and wholesome until finally purchased by the ultimate consumer. You, too, can enjoy all these advantages by wrapping your products in Genuine Paterson Vegetable Parchment.

Samples and prices on request

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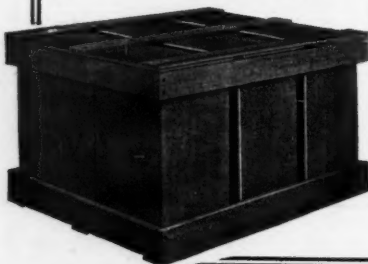
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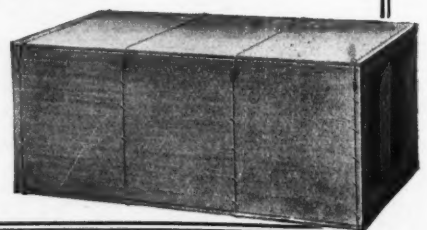


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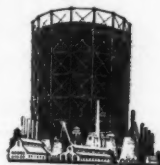
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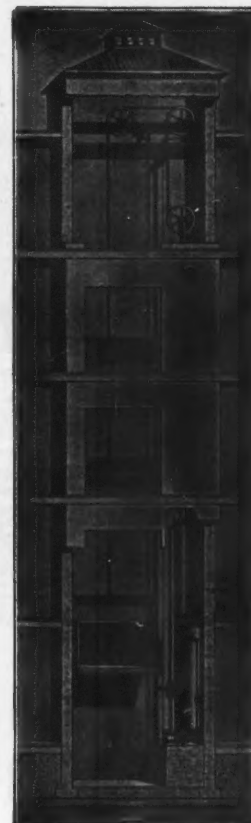
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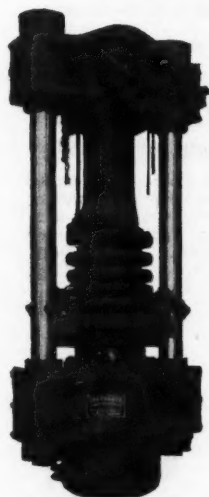


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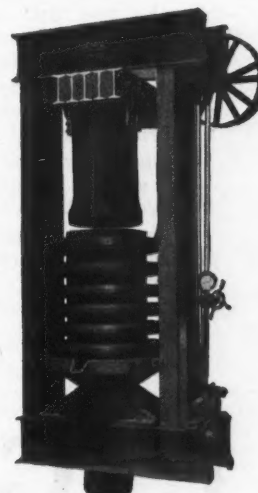
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OFFICIAL ORGAN OF THE INSTITUTE OF AMERICAN MEAT PACKERS

PUBLISHED EVERY SATURDAY

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Chicago and New York, March 5, 1927

No. 10

Final Points on Income Tax Returns

Deductions Explained Are Liberally Allowed—Refund Claims Should Be Made If You Hope to Collect Them

There are just ten days left to make up and file the federal income tax return. Most business organizations have their return made up, and probably filed, so they are all right for the year just closed.

But any business man who has put off getting this return ready should get busy right away, for there is a penalty for wilful delay in filing the return. The tax must be paid anyway, so why have a penalty added to it through neglect?

Also, don't forget to file an explanation of any unusual deduction taken on your return. It is better to explain unusual entries at the time they are made rather than to wait for the government to raise the question.

Such deductions are allowed within reason. For instance, *twice the ordinary depreciation has been permitted where justified and when explained.*

Many packers and meat men feel

they have certain refunds coming to them on earlier tax returns. So they wait for the government to take the matter up with them.

Don't Let Claims Be Outlawed

That's something like avoiding billing a man, but waiting until it suits his convenience to come and pay his debt. Too often the debt is overlooked entirely, or he never gets around to it.

If the government doesn't get around to schedules in a given time, and claims are not filed, the claim is automatically outlawed. There are some loopholes in this, however, which are explained in the accompanying article.

An "outlaw date" is close at hand; it is March 15, 1927. This closes the period for which claims on the 1922 tax return can be filed. The only exception is in claims on 1922 taxes paid at a later date.

The following article gives income tax pointers of interest to every man whose business requires the filing of a tax return.

Important Points for Packer's Tax Return

By W. B. Swindell, Jr.*

If someone were to ask me what question I have heard asked the most times by packers and other taxpayers, I would say that it is the following:

"Will the government refund to me any amount I have overpaid without my asking for it?"

A great many people think they have money coming to them from the government, but they don't know whether they should depend on Uncle Sam to return any amounts which may be due or whether they should file claims.

So far as the tax laws are concerned, they are explicit enough. They say that the government shall return any overpayments without the necessity of action on the part of the taxpayer.

May Not Get Around to It.

But, it must be remembered that the tax law also contains a "statute of limita-

tions." And, perhaps this is the best answer to the question of whether you should wait on Uncle Sam or act for yourself. There is always the possibility that the tax bureau may not get around to your case before it is "outlawed."

* The author is a tax expert with M. P. Snow & Co., public accountants and tax consultants, Chicago, Ill.

Do It Now!

If you think you have paid too much income tax, or have been assessed too much, and want to get some of it back—

Get a copy of Form 843 from your local Collector of Internal Revenue, fill it out and **FILE IT AT ONCE.**

Do this right away, so that your claim will get as early consideration as possible.

The ponderous government tax-collection machine has had to move slowly. Five years after returns for certain years were filed the tax unit was still working on reports for these years.

A number of things have contributed to this delay in getting to the tax reports. One thing is the fact that this country has never become quite "acclimated" to the tremendous job of tax collection. Rapid turnovers in personnel and numerous changes in the laws and regulations have kept government and governed, alike, in a continual state of readjustment.

These Government "Come-Backs."

One of the really bothersome features of the income tax laws has been the experience of hundreds of those in the packing and other fields of having the government come back at them three, four or five years after they paid their original taxes.

There are plenty of people in the meat industry who do not keep their records for more than a few years. And they are decidedly at a loss to know what to do when they get a letter from Uncle Sam on some matter they have just about forgotten because they considered it closed.

Of course, the only thing to do in cases of this sort is to do your best to give the information requested.

But this tardiness in getting to your return has a significance which does not at first appear. It means that it is quite possible the tax auditors may overlook some amount returnable to you until such time as the case is "outlawed."

File Your Claim in Time.

My advice to you, in any case where you think you have money coming to you, is to file a claim. I do not mean that you should file claims heedlessly. Be sure that you have some ground for filing before you do so, but protect your own interests by filing claims wherever you think a refund is due you.

These claims are filed with the Collector of Internal Revenue. Do not send them to Washington, as the law plainly provides that they shall be filed with the Collector of Internal Revenue for your district.

If possible, get a receipt for your claim and bind or pin that receipt to a copy of the claim. Then you will have a complete record, containing the Collector's

stamp of receipt, and can thus settle any future disputes that may arise as to when your claims were filed.

The form for claims for refund or credits is Form 843. Submit with the claim any information or evidence which you consider helps to prove your claim.

1922 Outlawed on March 15, 1927.

If you think you have money coming back to you from the government for 1922, you had better act quickly.

Unless waivers have been filed, unless additional assessments have been made, unless the law is retroactively changed, or unless some other special situation operates in your favor, your chance to obtain a refund for 1922 will expire on March 15, 1927, just a few days hence.

Cases Supposed to be Outlawed Are Still Open in Many Instances.

The heavy tax years 1917, 1918, 1919, 1920 and 1921 are not closed to all taxpayers by any means. There are thousands of taxpayers who think the government owes them money, but they think that all these years are barred by the statute of limitations.

Of course, waivers hold some of these years open for a number of people, but such cases are very much in the minority.

Refund Points in Tax Laws.

From what I have seen, I would say that the principal things which really hold open your right to file claims for these years—years supposed to be closed—are the peculiar refund provisions of the tax laws.

For example, you have four years from the time your tax was PAID in which to file claims for years up to and including 1925. But, the amount of refund is limited to the amount of tax paid in those four years. This is not so clear in a statement of this sort, so we will look at an example.

You believe you overpaid your taxes for 1917 by, say, \$10,000 and for 1918 by \$20,000. These two years are outlawed, the last date for filing claims supposedly having expired some time ago.

You see no way of obtaining the money due you from Uncle Sam. Then you read the refund sections of the 1926 law, and you see that you have "four years from the time a tax is paid."

It doesn't say the "original" tax. It just says "the tax." Therefore it must include additional taxes.

When you look over your returns and papers you see that you paid additional taxes of some \$11,000 for 1917, and about \$18,000 for 1918, early in 1923. Then you have until 1927, or four years from the date the tax was paid, to file your claims for these years.

If, for example you paid the additional tax in June of 1923, you have to that date in June of this year to file your claims. But your claims will be good, if allowed, only for the amount of your additional tax payment of \$11,000 and \$18,000.

Avoiding Penalties and Interest Charges.

You are now getting ready to file your tax reports. I want to suggest at this time that you make every effort to cooperate with the government by getting your returns in on time. This will save work for Uncle Sam and trouble for yourself.

While most Collectors of Internal Revenue have been very reasonable toward those who have been tardy in filing their tax returns, it should be remembered that there is a penalty of 25 per cent for those who are delinquent in filing their reports.

In the case of failure to make and file a return within the time prescribed by law, or prescribed by the tax administration in its regulations, the Commissioner of Internal Revenue, who administers taxes for the United States, may add to your tax 25% of its amount.

There are cases where this penalty is not asserted, and the law specifically men-

(Continued on page 51.)

Income Tax Problems

Are you paying more income tax than the law demands?

Following is an example of the kind of income tax problem packers, sausage makers and retail meat dealers have.

Should refrigerators and coolers in packing plants and retail markets be regarded as part of the building or part of the equipment?

A Western packer raises this point. He says:

Editor The National Provisioner:

Our plant was constructed and equipped during 1919, beginning operations Jan. 1, 1920. Our records covering the construction and equipment of same are divided as follows: Buildings, including the main concrete building; outbuildings, including the stock sheds, barn, garage, etc.; and equipment, which includes the machinery.

We find that our building account includes the original cost of all freezers and refrigerators, and as such have been filing our federal income tax return, thereby taking a depreciation of 2 per cent.

It has been called to our attention recently that many packers **class all coolers as equipment instead of buildings**, even though they were installed at the time of the original construction of the plant, **entitling them to 10 or 15 per cent depreciation instead of 2 per cent.**

Is this the correct segregation, and if so, are we not entitled to adjust our records accordingly, and file amended returns with claims attached, covering the intervening years?

We might say, however, that our returns have been checked up to date and approved by the federal income tax representative. **Would this prevent our filing amended returns?**

Heretofore our equipment account has included all the equipment, which we have depreciated at the rate of 10 per cent. Now if coolers and refrigerators are **classed as equipment, could we charge them out of the building account, carrying them as a separate equipment account, entitling us to more than 10 per cent depreciation?**

Pains and Penalties!

Income tax returns should be filed on or before March 15.

Penalty for failure to file a tax return on time is 25 per cent of the amount of the tax.

This would be waived only if when a later return is filed it is satisfactorily shown to the Commissioner of Internal Revenue that such failure was due to a reasonable cause, and not to wilful neglect.

For wilful neglect the penalty is not more than \$10,000 or imprisonment for not more than one year, or both—and, in addition, 25 per cent of the tax.

For wilfully making a false or fraudulent return the penalty is not more than \$10,000, or imprisonment for not more than five years, or both—and, in addition, 50 per cent of the amount of the tax.

For deficiencies in the return there is added to the tax interest the amount of the deficiency at the rate of 6 per cent a year.

If due to negligence without intent to defraud, 5 per cent of the amount of the deficiency is added.

The inquirer has been depreciating his freezers and refrigerators at 2 per cent a year the same as his building, as the original cost of the coolers is included in his building account.

Can Claim Higher Depreciation.

It is not very likely that cooler and freezer equipment would last for 50 years, as is evidently intended at the rate of depreciation which has so far been taken.

There is little doubt that the refrigerators and coolers in this plant would be entitled to a rate of depreciation different from that used for the building.

These items should be segregated, just as any other equipment or other kinds of assets which have varying lives.

The fact that the income tax reports have been checked up by the federal income tax agent would not prevent the filing of amended returns.

Are Claims Outlawed?

The question as to whether the inquirer's claims for refund for the earlier years may be outlawed will depend on several things. Under ordinary circumstances the year 1920 and the year 1921 would be outlawed, but it may be that these years are open in the inquirer's case because of special conditions.

If no special conditions exist, the year 1922 will be outlawed as of March 15, 1927.

One of the special conditions that might operate to hold open these years would be the filing of waivers for the years 1920 and 1921 previous to this time.

Another thing would be if the inquirer has paid an additional tax assessment for these years. The law states that taxpayers have four years from the time a tax is paid for which to file a claim for refund. For example, if an additional tax had been paid on the year 1920 on June 30, 1923, the tax payer would have four years from June 30, 1923 or until June 30, 1927 in which to file a claim for refund or credit. The same is true for the year 1921.

Should File Claim at Once.

It is suggested that this inquirer file a claim for refund for the year 1922 immediately to cover the difference between the depreciation he took on his coolers, refrigerators, etc., and the actual depreciation of these assets. This will prevent his claim being outlawed on March 15, 1927.

For instance, if 2 per cent depreciation has been taken, and the owner is convinced that a rate of 10 per cent on these assets is proper, file a claim for refund of the amount of tax which would be saved by this increase in the depreciation rate.

This claim should be made on a special form provided for the purpose by the Internal Revenue Bureau. The claims should be sent to the Collector of Internal Revenue for the district in which the inquirer lives. Don't send it to Washington.

The next step then would be to have the schedules examined by income tax experts and find the proper amounts for which claims should be made in each of the years 1922, 1923, 1924 and 1925.

The inquirer should also file his present return, that for the year 1926, with the proper depreciation on his equipment, rather than the 2 per cent building rate he has been taking.

Figures Show Packers Have Been Poor Merchandizers

The winter hog packing season is over. There were fewer hogs during the season just closed than in the preceding winter packing season, but heavier stocks of meats and lard are on hand.

The product this year has suffered less handicap from fat than it did a year ago, but has appeared to move into trade channels less freely. Domestic demand has been on a hand-to-mouth basis, and exports have been very unsatisfactory.

Lard has been selling in Germany at prices about \$2.75 per hundred under a year ago and Liverpool bacon

prices have been from \$3.70 to \$7.00 per hundred under last year.

The February "Agricultural Outlook" of the U. S. Department of Agriculture points out that "the probability is that market supplies of hogs this year will not exceed last and that prices during 1927 will be maintained near the 1926 level." In addition it is pointed out that the number of cattle and calves in the country is at the lowest point in many years, with a likelihood of fewer head being marketed this year than last.

An Unhappy Winter Season

Some poor merchandising has been done during the winter packing season, and

hogs have shown a cutting loss much of the time. Just how much of this has been absorbed in processing and curing is a question—certainly not a great deal of it.

A consistent merchandising policy is needed for hog products—one that will insure a product price in keeping with live hog prices, so that speculation and chance will not be necessary parts of merchandising campaigns.

The first requisite of such a policy is to know costs. These can be secured every day by having a Short Form Hog Test worked out.

The following sample test is based on hog and product prices at Chicago, March 3, 1927. It could be adapted to the needs of any packer.

SHORT FORM HOG TEST

Columns headed PRICE and AMOUNT are figured from product prices in "The National Provisioner Daily Market Service" of March 3, representing actual transactions, Chicago, that date.

Product.	180 lbs.				200 lbs.				250 lbs.			
	Avg.	Percent live wt.	Price	Amount.	Avg.	Percent live wt.	Price	Amount.	Avg.	Percent live wt.	Price.	Amount.
Reg. Hams	10/12	13.90	.21 $\frac{3}{4}$ ¹	\$3.02	12/16	13.75	.21 $\frac{1}{4}$ ¹	\$2.92	14/18	13.50	.21 $\frac{1}{2}$ ¹	\$2.90
Picnics	4/5	5.50	.15 $\frac{1}{2}$ ²	.85	5/7	5.60	.15 ²	.84	6/8	5.50	.14 $\frac{7}{8}$ ²	.82
Boston Butts.....		4.10	.20 $\frac{1}{4}$ ³	.83		4.00	.20 $\frac{1}{4}$ ³	.81		4.00	.20 $\frac{1}{4}$ ³	.81
Pork Loins (blade in) ..	6/8	9.50	.25 ³	2.38	8/10	9.10	.24 ³	2.18	10/14	8.50	.22 ³	1.87
Bellies	8/10	11.50	.23 ²	2.65	8/14	10.70	.21 $\frac{1}{2}$ ²	2.30	12/16	5.50	.18 $\frac{7}{8}$ ²	1.04
Bellies									16/20	6.00	.17 $\frac{1}{4}$ ⁴	1.04
Fat Backs									8/12	5.00	.09 $\frac{1}{4}$ ⁴	.46
Plates and Jowls.....		1.75	.09 $\frac{3}{4}$ ⁴	.17		2.00	.09 $\frac{3}{4}$ ⁴	.20		2.00	.09 $\frac{3}{4}$ ⁴	.20
Raw leaf		1.75	.11 ²	.19		2.00	.11 ²	.22		2.50	.11 ²	.27
P. S. lard, rend. wt....		11.70	.12 $\frac{1}{2}$	1.46		13.75	.12 $\frac{1}{2}$	1.72		13.00	.12 $\frac{1}{2}$	1.62
Spare ribs		1.15	.13 $\frac{3}{4}$ ⁴	.16		1.00	.13 $\frac{3}{4}$ ⁴	.14		1.00	.13 $\frac{3}{4}$ ⁴	.14
Lean trimmings		1.60	.09 $\frac{7}{8}$ ⁴	.16		1.50	.09 $\frac{7}{8}$ ⁴	.15		1.50	.09 $\frac{7}{8}$ ⁴	.15
Rough feet		1.60	.03 $\frac{1}{2}$	.06		1.25	.03 $\frac{1}{2}$	.04		1.25	.03 $\frac{1}{2}$	.04
Tails		0.15	.13	.02		0.10	.13	.01		0.10	.13	.01
Neck bones		0.80	.03 $\frac{1}{2}$	.03		0.65	.03 $\frac{1}{2}$	.02		0.65	.03 $\frac{1}{2}$	.02
Total cutting yield.....		65.00				65.40				70.00		
Total cutting value (100 lbs. live wt., Chicago)				\$11.98				\$11.55				\$11.39

¹/₄c per pound has been deducted from market price for accumulating and freezer shrink, loading expense, selling commission, etc. The discount on account of the percentage of No. 2 hams is also included in this deduction.

²/₄c per pound has been deducted from market price for accumulating and freezer shrink, loading expense, selling commission, etc.

¹/₄c per pound has been deducted for selling and delivery expense and for shrink.

¹/₄c per pound has been deducted for labor and expense in curing.

All prices are figured on a loose basis.

Here's where you figure your net returns (based on 100 lbs. live weight, Chicago):

TOTAL CUTTING VALUE (from above)	\$11.98	\$11.55	\$11.39
Edible and inedible killing offal value.....	.62	.58	.50
TOTAL GROSS VALUE.....	\$12.60	\$12.13	\$11.89
CHARGES			
Hogs cost alive per 100 lbs.			
Add freight, bedding, etc., if any.....	\$12.00	\$12.10	\$11.70
Buying, driving, labor, refrigeration, repairs and plant overhead.....	.66	.60	.50
Killing condemnations and death losses in transit (say 1 per cent of live cost).....	.12	.12	.12
TOTAL OUTLAY per 100 lbs. alive:	\$12.78	\$12.82	\$12.32
Deduct TOTAL OUTLAY from TOTAL GROSS VALUE to get profit or loss per 100 lbs.			
Loss per cwt.....	\$0.18	\$0.69	\$0.43
Loss per hog.....	\$0.32	\$1.38	\$0.86

The cost figures and expense deductions given above are furnished by a representative packing company. They are merely for purposes of illustration, and undoubtedly will vary slightly from the figures of other companies.

TRADE GLEANINGS.

Lyman Kean is now manager of the branch plant of Frye & Company at Juneau, Alaska.

Capital stock of the Moore Oil Co., Columbus, Miss., has been increased from \$50,000 to \$100,000.

The Topeka Packing Company, Topeka, Kan., plan to make improvements amounting to \$10,000 on their plant.

Capital stock of the Trenton Cotton Oil Co., Trenton, Tenn., has been increased from \$75,000 to \$150,000.

The N. Auth Provision Co., 5623 D street, S. W. Washington, D. C., plan the erection of an abattoir and refrigerating plant on Columbia Pike, Arlington County, Va.

The Crosser Meat Company, Billings, Mont., packers and wholesale and retail meat dealers, have been incorporated with a capital stock of \$100,000. Incorporators are Carl R. Crosser, C. W. Crosser and Frances A. Crosser.

It is reported that Libby, McNeil & Libby will establish a million dollar food products packing plant in Portland, Ore., where potted meats as well as fruit and vegetables will be handled.

R. Gumz and Company, well-known sausage manufacturers and meat wholesalers in Milwaukee, Wis., have been incorporated with a capital stock of \$200,000. Incorporators are Emil T. Gumz, R. H. Gumz and Oscar J. Michels.

The meat market and packing plant of H. H. Mueller, Jackson, Mo., will hereafter be known as Mueller Bros. The change is occasioned by the fact that the conduct of the business will be carried by Mr. Mueller's three sons.

Ben Grunstein, wholesale meat dealer in Hoboken, N. J., plans to enlarge his buildings and double the capacity of his storehouse, which now holds about three carloads of beef, pork, veal and mutton weekly. Mr. Grunstein serves retail meat dealers in Hudson County.

A new slaughter house is to be erected in National City, Calif., as a supply house for the retail meat stores of the Central Markets. When this new plant is completed the plant at El Cajon which now supplies the company's markets will be discontinued. Karrer & Rickenberg, owners of the plant in El Cajon, have taken stock in the larger concern resulting from the recent consolidation of the El Cajon meat market with the corporation of the Central Markets.

FEBRUARY MEAT TRADE.

Generally unsatisfactory conditions continued to characterize the wholesale meat trade during February, according to the monthly review of the livestock and meat situation by the Institute of American Meat Packers.

The demand for beef was somewhat restricted and pork operations, on the basis of quotations prevailing throughout the month, were conducted at a loss.

In the domestic market there was a little better demand for fresh pork than was true during January. Fresh skinned shoulders and fresh picnics are wholesaling at relatively low levels. At present they are about 25 per cent below the price of light pork loins.

The smoked meat business was rather unsatisfactory. The sausage business was fair. There was a rather spectacular break in the prices of dry salt bellies, appar-

ently caused by a small accumulation of stock, coupled with a quiet consuming season, which is normal for this period of the year. A feature of the trade was the relatively strong market for green hams and bellies. The domestic distribution of lard was a little better than in January.

Heavy cattle were scarce, and, with an unusually good trade, advanced to new high levels for the year. The dressed beef market remained steady, with little change in demand. The markets for dressed lamb were only fair at the start, with poor demand, but improved toward the close.

Hide stocks sold fairly close to production. The market declined, due to the poorer grades and a possible reaction from last month's advance. The wool market was fairly active, with no change in price.

In the export field, the dullness which has characterized the trade for several months continued, and the volume of the trade was relatively small. The market for American meats in the United Kingdom was very quiet and prices were considerably under parity with prices prevailing here. The lard trade also was quiet and prices were unsatisfactory. On the Continent there was a slightly better demand for lard during the latter part of the month. Trade in meats was decidedly limited. There was a fair demand for oleo oil at improved prices.

CANADIAN LIVESTOCK PRICES.

Summary of top prices for livestock at leading Canadian centers for the week ending Feb. 24, 1927, with comparisons:

BUTCHER STEERS.			
1,000-1,200 lbs.			
	Week ended Feb. 24,	Previous week.	Same week, 1926.
Toronto	\$ 7.00	\$ 7.50	\$ 8.00
Montreal (W)	7.65	7.50	7.50
Montreal (E)	7.65	7.50	7.50
Winnipeg	6.50	6.50	6.25
Calgary	6.50	6.50	6.75
Edmonton	6.75	6.75	6.00
Pr. Albert	6.00	.....	.....
Moose Jaw	6.25	6.00	6.25

VEAL CALVES.			
Toronto	\$15.00	\$14.50	\$14.50
Montreal (W)	12.00	12.00	12.00
Montreal (E)	12.00	12.00	12.00
Winnipeg	12.00	11.00	10.50
Calgary	9.00	8.50	7.50
Edmonton	10.00	11.00	10.00
Pr. Albert	6.00	6.50	6.00
Moose Jaw	10.00	9.00	7.00

SELECT BACON HOGS.			
Toronto	\$12.77	\$12.77	\$15.36
Montreal (W)	13.10	13.50	15.00
Montreal (E)	13.10	13.50	15.00
Winnipeg	11.82	11.82	14.46
Calgary	12.21	12.37	14.19
Edmonton	12.10	12.10	14.30
Pr. Albert	11.27	11.38	14.19
Moose Jaw	11.88	11.93	14.19

GOOD LAMBS.			
Toronto	\$13.75	\$13.00	\$14.00
Montreal (W)	11.00	11.00	11.50
Montreal (E)	11.00	11.00	11.50
Winnipeg	11.75	11.75	12.25
Calgary	10.90	10.90	11.50
Edmonton	11.50	11.50	12.25
Pr. Albert
Moose Jaw	11.00

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Market prices and transactions on provisions, lard, sausage meats, tallow, greases, etc., at Chicago are given, together with Board of Trade prices, hog market information, etc. Export markets also are covered.

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No Farm Relief by This Route

The President's veto of the McNary-Haugen "farm relief" bill apparently was a relief to business, and to that portion of the agricultural population that gave serious consideration to the measure and its possible effects.

Farmers have felt keenly the economic pressure on them since the war. So when a bill was introduced into Congress which it was claimed would solve their problem and strengthen the position of agriculture, it was welcomed and supported.

Few realized the economic havoc such a measure could work on the entire agricul-
tural structure.

Perhaps all the farmers were not so thoroughly "sold" on this legislation as has been supposed. A man from the heart of the Corn Belt, asked this week about the "uprising" against the veto of the bill, said he hadn't heard of any. "The intelligent farmer is not worrying," said he. "Most of the noise is made by politicians and by farmers whom no law could turn into money-makers."

The immediate effect of the measure on the packing industry offered little ground for complaint. As "processors" of hogs, which were one of the five basic commodities listed in the bill, packers would have worked with the federal farm board created by the bill. When a surplus in hogs existed, the board would declare what that surplus was. The packers would sell this abroad, probably at a loss, and the difference would be made up to them by the board, so that they in turn could maintain proper prices for hogs.

The money used by the board in reimbursing packers would come out of an equalization fee provided by taxing all hogs sold.

Certainly packers have no desire to profit at such expense to producers. Under present methods the price paid to the producer is not always what the animal is worth to the packer, but what his competitor forces him to pay for it. It's his job then to see if he can make money on his investment. There's no equalization fee to reimburse him if he can't.

Even though the McNary-Haugen bill seemed to guarantee packers against loss in handling surplus products, a very considerable burden might have been loaded on the industry in requiring it to collect the equalization fee to be turned over to the board.

The meat industry would eventually have suffered from the uneconomic develop-
ments growing out of the measure, just as would most other industries.

The President described the measure accurately when he said that "it is an eco-

nomic folly from which this country has every right to be spared."

What Is Overhead?

Overhead is one of the most commonly used words in the vocabulary of the American business man.

It is talked about and discussed every day, and reams have been written about it. Yet in spite of all this, it is one of the hardest things for many packers to control, and many otherwise progressive plants are still very much in the dark on this important subject.

In the old days the difference between income and outgo which could not be accounted for by costs of labor and materials was called "overhead." Later, with the introduction of cost accounting, the character of overhead was more definitely established.

Some packers found to their surprise that they were turning out product at a loss instead of a profit when the overhead was included in the production costs.

Overhead includes all operating expen-
ses, the cost of belting, tools, supplies, stationery, cleaning up the plant, super-
vision, etc. To this could be added de-
preciation, repairs, taxes, insurance, light,
and many other items, all of which are
busy eating up the profits unless care-
fully checked.

In order that the small manufacturer as well as the large may know how to overcome this lack of information on such a vital matter, an attempt is being made to determine what is fundamental in overhead accounting. This will be welcomed by packers and other business men as a step toward eliminating this bugaboo that affects most industries.

Learn More About Sausage

Sausage has been made a subject of scientific study by the U. S. Department of Agriculture. A determination is being made of the chemical composition, the vitamin content and the biological values of the proteins of the more important kinds of sausage on the market.

While methods of scientific research are not always understood by the practical man, he does know that much good has come from a scientific study of our every-day foods. Scientific findings translated into practical language often furnish some of the best selling points, even about well-known articles.

Sausage has always enjoyed wide distribution in this country and abroad. Any information that will further this great branch of the meat industry will be welcomed.

PRACTICAL POINTS FOR THE TRADE

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Handling Hog Casings

Hog bungs are used for many different kinds of sausage and at certain seasons of the year—for instance in, winter and early spring months—they are in extra good demand and generally command a good price.

In fact, all hog casings find a ready outlet throughout most of the year; hence they should be carefully handled to avoid breakage and other types of damage.

In THE NATIONAL PROVISIONER of February 12, 1927, instructions were given for the proper handling of narrow, medium and wide hog casings. The following directions cover standard methods of producing hog bungs, middles, stomachs and bladders.

Pulling.—With a set of hog casings before him, the man handling them first pulls the bung gut. In pulling the bung he should have the pocket of the middle gut on his left side and the bung close to his body.

Then tear off the fat between the pocket of the middle and the bung, and the tail end of the bung will be found somewhat hidden in fat. This tail end should be pulled out, freed from the fat, and skinned.

Following it up, pull the bung out of the middle as far as it is desired to have the bungs measure in length. After pulling the tail end of the bung, commence pulling from the crown part, bearing off some fat and removing the bung gut skin from about 15 to 20 in. from the crown downward toward the tail.

Trimming.—After pulling, the bung is stripped of its manure and then trimmed on a board. In trimming the crown is hung on a nail sticking out of the trimming board. After cutting off the womb channel and removing the fat from the bung, stick two or three fingers into the crown and trim it as closely as possible.

Blowing and Packing.—The hog bung is then blown with air to determine its width, and put into a chilling tub for about four hours. It is pickled overnight in a strong pickle, with the water somewhat like a thick sauce. Next morning it is slimed by hand, salted and packed 10 in a bunch, 400 to 700 pieces to a tierce.

Grading.—When the bungs are air blown, grade as follows, 20 in. from crown end:

Export hog bungs, 114/16 in. and over	400
Large prime hog bungs, 111/16 to 114/16 in.	500
Medium prime hog bungs, 19/16 to 111/16 in.	550
Small prime hog bungs, 17/16 to 19/16 in.	600
Skips, anything under 17/16 in.	700

Export bungs are packed 400 pieces to the tierce and used for high-grade summer sausage and Braunschweiger liver sausage. Large prime bungs are packed 500

pieces per tierce and used for good summer sausage and liver sausage.

Medium prime bungs are packed 550 pieces per tierce and are used for ordinary summer sausage and high grade liver sausage.

Small prime hog bungs are packed 600 pieces per tierce.

Skips are packed 100 pieces per tierce.

Short bungs are bungs measuring 18 to 24 in. in length, but otherwise sound.

Hog Middles.

Hog middles are also known as "black guts" or "curly guts."

Cleaning.—After the removal of the ruffle fat the middles are pulled apart. Begin pulling from the pocket end and follow the course of the guts.

In fatting, start from the open end, using the knife for the pocket end of the middle, for which purpose the middle can be hung on a peg. Or the operator can also start pulling from the bend of the middle, first breaking the fat toward the cap end and then again from the bend toward the open end. Break the fat with the thumb without tearing it off, as otherwise the middle is likely to break. Tear the fat later while stripping the manure.

To strip a middle, put the thin end of it on a water pipe which is as long as the middle itself, and which has plenty of holes at both sides and slopes slightly back so as to let the manure run out. Let the middles be supported by a ridge running under the pipe. Two pipes can be worked by one man. Then turn the middle on a smooth broom stick and wash the inside in warm water.

The middles are then chilled in slightly pickled ice water overnight. On the following morning they are stripped by hand

of their slime in luke warm water and salted like hog bungs.

Middles are packed in bundles, 5 sets to a bundle, 150 sets to a tierce.

A middle should measure from 8 to 12 ft. Occasionally one short piece may be mixed in a bundle.

Hog Stomachs.

Cleaning.—Stomachs are to be trimmed of their fat, and for that purpose hang on a nail on their upper end, having the round gut channel on the operator's lower left. The caul fat is removed by hand, the other fat with a knife.

Then cut a small opening in the stomach where it is hung up. Turn it in warm water and put it into ice pickle for 10 to 12 hours. Slime by hand in warm water and salt and pack in a tierce.

Hog stomachs are packed 250 to 300 pieces to the tierce. They are used for head cheese.

Hog Bladders.

Hog bladders are blown before trimming. Twenty-five are tied in a string and then trimmed. After trimming, lay them on a bench and tie one end to a nail. The operator then presses the bladder with his hip toward the board, which is fastened to the bench.

For trimming, use a narrow, straight knife and stick it into the center of the section or skins to be trimmed off. The operator trims toward his body from the center, and then again toward the neck from the center.

After trimming, the bladder is dried like any other bladder. Cut the neck off as long as possible. Very small bladders run from 4 to 5 in.; small bladders, 5 to 6½ in.; mediums, 6½ to 9 in.; large, 9 in. and over.

It is not necessary to pack bladders uniformly in the containers, unless, of course, the purchaser stipulates definite quantities in each package.

Hog bladders are smaller and have a fleshier neck than sow bladders.

Complete directions on the handling of hog casings appeared in an earlier issue. Reprints of these directions, together with those on hog bungs, middles, stomachs and bladders, may be had by subscribers by sending a 2c stamp, with request, to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago.

GLUE PRODUCTION INCREASES.

Production of animal glues in the United States during the fourth quarter of 1926—October to December—totaled 32,555,500 lbs., according to the U. S. Department of Commerce. Of this amount 19,558,300 lbs. was hide glue, 3,177,900 lbs. extracted bone glue, and 9,819,300 lbs. other bone glue. The total is 59.9 per cent higher than the amount for the preceding quarter, and 19.5 per cent higher than the same period a year ago.

Stocks on hand at the end of the fourth quarter of 1926 amounted to 19,496,900 lbs. of hide glue and 11,083,700 lbs. of bone glue, a total of 30,580,600 lbs. The statistics are based on the reports of 32 companies or firms, operating 48 plants.

Handling Casings

Do you know how to handle hog and sheep casings?

It means profit to you if you do, and LOSS to you if you don't.

Complete directions for handling both hog and sheep casings, all the way from the killing floor to the storage room, have been prepared by THE NATIONAL PROVISIONER. They are invaluable to the packer who wants to handle his casings in the right way.

Either or both of these may be had by subscribers, by sending in the attached coupon, together with a 2c stamp.

The National Provisioner:
Old Colony Bldg., Chicago, Ill.

Please send me directions for handling
sheep casings.
hog casings.
(Cross out one not wanted.)

Name

Street

City

Enclosed find 2 cent stamp.

Retainers to Fit Hams

Is it practical or profitable to trim a ham to make it fit the container?

A packer wants to know if he could cut the hock off of hams which are too large to fit in his containers. He says:

Editor The National Provisioner:

Supposing you had a large ham—too large for a container. Could you cut off the shank or any other part of the ham to make a good looking finished product?

Would certainly appreciate any and all information you can give me.

The inquirer wants to know, if he has a ham too large for the container, could he cut off the hock to make a good-looking finished product?

The idea of mutilating a ham to turn out a good-looking product is not believed to be profitable.

If the inquirer were catering to a class of trade taking a No. 2 ham, then this would be another matter. But if he is going to the trade with a standard product this thought should be dismissed entirely.

To be in a position to turn out satisfactory hams, it is necessary to have various sizes of containers to accommodate each average of hams boiled. **An undersized ham should not be put in a container too large for it, neither should a large ham be whittled down to fit a small container.**

The hams should fit snugly into their containers if they are to slice satisfactorily. This can be done only when the hams are all of the same average weight, or else when there is a range of size in the containers.

Handling Hog Hair

A small packer wants to save the hog hair from his kill, and wonders if it would pay him to install equipment for this purpose. He says:

Editor The National Provisioner:

We will thank you for any information you may give us on cost and necessary equipment for processing hog hair.

Kindly advise, if possible, approximate total cost of this equipment, the operating cost, market price of hog hair in bales, and if a kill of 500 hogs per week would warrant installation.

It would not pay the inquirer to install machinery to take care of the hair from a kill of 500 hogs per week.

It would be more profitable to coil-dry or field-dry this hair. Most of the hair from the smaller packing plants is coil-dried. The field-dried hair is said to be of higher quality, but there is opportunity for much loss by this method, and it is not commonly followed.

Coil-Drying Method.—For coil-drying hog hair, the equipment is as follows: Steam coils can be placed in a small-sized room, about 2 feet apart, in shelf form. A screen should be placed over each one of these coils. Perforated galvanized iron can be used for this purpose.

The hair from each day's killing is spread on these screens. If spread thin, it will probably dry over night. If it is spread thick it should be turned the next morning.

The hair should be thoroughly dried before being baled. If not, the heat created is likely to cause the bales to catch fire.

Field-Drying Method.—Should inquirer want to field-dry his hair, if he has

space to do this, the hair can be taken direct from the scraping machine and spread on the ground or on the roof of a convenient building. The hair should be turned every day until it is thoroughly dry, when it is ready to be baled.

Prices on both coil and field-dried hog hair are quoted regularly in THE NATIONAL PROVISIONER, under the heading "Packing-house By-Products."

How Bockwurst is Made

In some communities Bockwurst is still a very popular product in the early spring months, although it is in less demand than when bock beer was on the market. A sausage maker says he has a call for it and wants to know how it is made. He writes as follows:

Editor The National Provisioner:

I have never made Bockwurst but some of my customers want it and they tell me I could sell a great deal of it if I had it. How is it made?

Following is a formula that has been found very satisfactory, but the product must be made up only as needed, as it is highly perishable:

Meats:

35% boneless veal

65% reasonably lean pork trimmings, to run about 65% lean and 35% fat.

Seasoning:

6 oz. ground white pepper

4 oz. granulated sugar

1½ oz. ground mace

1 oz. ground cloves

Teaspoon lemon extract

1 doz. raw eggs

8 oz. chives

1 gal. cold milk

Grind the veal and pork through ¼ in. plate of hashing machine. Weigh off in proper proportions and put in silent cutting machine. Chop the veal first for about one minute, then add the pork trimmings and chop all together for about 2 minutes additional.

Be careful not to chop the pork trimmings fine enough so that they will render to grease. The consistency of the product should be about the same as for high grade frankfurts.

Add the eggs, cold milk and seasoning in the silent cutting machine when chopping.

The product is stuffed in sheep casings, and is neither smoked nor cooked. It is generally sold locally and in a strictly fresh condition. As it is highly perishable, it should be made only to fill orders.

Making Sausage

Sausage-makers, small or large, are invited to use this department of THE NATIONAL PROVISIONER in obtaining information concerning the formulas, methods or details of operation. Questions will be answered promptly and in as full detail as possible. General articles on the subject of sausage-making also will be published from time to time.

Address your inquiries, suggestions or criticisms to THE NATIONAL PROVISIONER, Old Colony Building, Chicago, Ill.

Brands & Trade Marks

In this column from week to week will be published trade-mark applications of interest to readers of THE NATIONAL PROVISIONER which are pending in the United States Patent Office.

Those under the head of "Trade Mark Applications" have been published for opposition, and will be registered at an early date unless opposition is filed promptly by parties interested in preventing such registration.

Those under the head of "Trade Marks Granted" have been registered, and are now the property of the applicants.

RENEW YOUR 1907 TRADE MARKS.

Did you register your trade mark in the year 1907?

If you did, you should not fail to renew your registrations in the U. S. Patent Office this year; otherwise they will expire.

The Patent Office does not cite expired registrations against pending applicants, which makes a renewal necessary if continuous protection is to be had.

TRADE MARK APPLICATIONS.

The Wm. Schludenberg—T. J. Kurdle Co., Baltimore, Md. For lard, creamery butter, hams, bacon, shoulders, sausage, pork roll; dried beef, not canned; cheese and lard compounds made of cottonseed and other oils. Trade Mark: "ALL NATURE'S GOODNESS." Application serial No. 164,086. Claims use since Nov. 1, 1919.

For lard, creamery butter, fresh and smoked hams, bacon, shoulders, sausage, pork roll, dried beef, cheese and lard compound made from cottonseed and other oils. Trade Mark: ESSKAY QUALITY. Application serial No. 166,268. Claims use since Nov. 1, 1919.

ESSKAY QUALITY

For lard, creamery butter, fresh and smoked hams, bacon, shoulders, fresh and smoked sausage, dried beef, pork roll, cheese, lard compounds made from cottonseed and other oils. Trade Mark: ESSKAY PRIDE. Application serial No. 166,269. Claims use since Nov. 1, 1919.

Zion National Kosher Sausage Factory, Inc., New York, N. Y. For bologna, salami, pastrami, corned beef, spiced beef, roulade, beef fat and sausage. Trade Mark: Three Hebrew characters, representative of the letters R. S. K., meaning Kosher, superimposed in a circle on the word Zion. Application serial No. 219,927. Claims use since Feb., 1925.

For salami. Trade Mark: Three Hebrew characters meaning Kosher superimposed on the letter Z in the center of three concentric circles. Application serial No. 219,928. Claims use since Feb. 1, 1925.

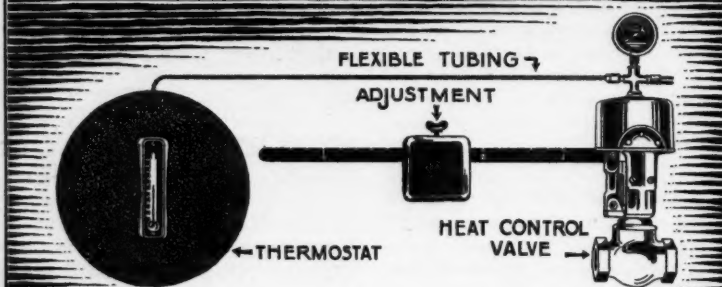
Kingan & Co., Indianapolis, Ind. For lard, ham and bacon. Trade Mark: LORD BALTIMORE. Application serial No. 227,843. Claims use since April, 1875.

NOT SUBJECT TO OPPOSITION.

Roberts & Oake, Chicago, Ill. For smoked pork. Trade Mark: GLENWOOD. Application serial No. 224,388. Claims use since May 15, 1915.

SWEETMEATS

For smoked boneless pork butts. Trade Mark: SWEETMEATS. Application serial No. 224,389. Claims use since April 9, 1915.



The Powers No. 18 Regulator

Keeps the Temperature at Right Point all-the-Time

NO COMPRESSED AIR SUPPLY REQUIRED

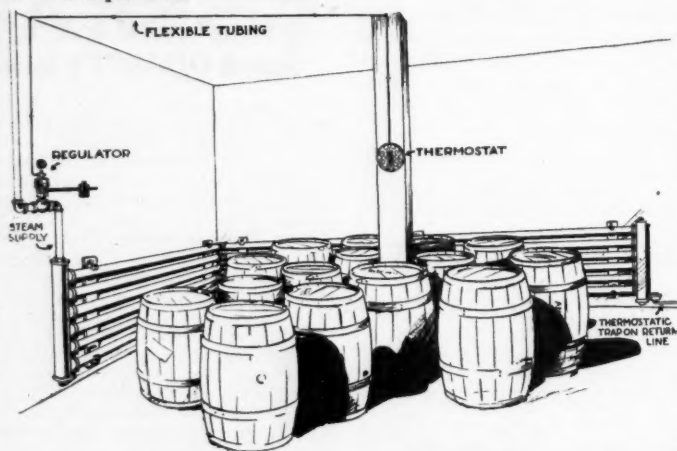
Eliminates losses caused by overheating

Saves Labor—and 15 to 40% of Steam

This Automatic Temperature Regulator is used in Thawing Rooms, Storage Rooms, Offices, Work Rooms, and Warehouses.

It is self operating, requires no compressed air supply. It is capable of good general control between the limits of 60° and 120° F., where such control can be obtained by the operation of a single valve regulating the heat supply to the room. The control of this valve is gradual.

It is easy to install, very simple, ACCURATE, dependable, and rugged. It will give excellent service for many years without repairs of any kind. And, as the prices below indicate, it is inexpensive.



The Powers Regulator Co., 2725 Greenview Avenue, Chicago
36 years of specialization in temperature control. Offices in 36 cities.

Gentlemen:

Please send me a Powers No. 18 Regulator, the size I have checked below. I want to test it 30 days with the understanding I can return it if I do not think it will be a good investment.

Regulator and Valve Complete with 50 Feet of Flexible Tubing

Size	1/2"	3/4"	1"	1 1/4"	1 1/2"	2"	2 1/2"	3"	3 1/2"	4"
Price Low Pressure.....	\$50	\$55	\$60	\$65	\$70					
Price High Pressure.....	\$60	\$65	\$70	\$75	\$80	\$90	\$125	\$145	\$175	\$185

State kind of heating system

Firm

Individual

Address

3812-A

Meat and Lard Stocks

Stocks of meats and lard at the seven principal markets of the country showed considerable increase during February, in spite of the fact that hog runs were considerably lighter than those of last year.

Stocks of sweet pickle meats increased more than 13,000,000 lbs., and stand more than 20,000,000 lbs. heavier than those of the same time a year ago. All items on the S. P. list showed an increase.

Dry salt meats increased nearly 8,000,000 lbs. during the month, but are only about half those of a year ago. The principal increase from last month is shown in bellies which totalled nearly 5,500,000 lbs. more.

Lard stocks increased 10,000,000 lbs. during February, and are more than 4,000,000 lbs. heavier than those of a year ago. The average weight of hogs at all markets has been lighter, so that packers appear to be finding a rather unsatisfactory market for this important product.

Stocks at Chicago, Kansas City, Omaha, St. Louis, East St. Louis, St. Joseph and Milwaukee, on February 28, 1927, with comparisons, as especially compiled by THE NATIONAL PROVISIONER, are reported as follows:

	Feb. 28, '27.	Jan. 31, '27.	Feb. 28, '26.
Total S. P. meats.....	106,450,551	152,378,154	141,998,758
Total D. S. meats.....	29,158,926	21,660,099	56,823,126
Total all meats.....	217,227,723	196,272,673	222,012,765
P. S. lard	32,426,322	23,604,085	27,660,841
Other lard	8,978,764	7,929,677	9,502,180
Total lard	41,405,086	31,533,762	37,163,021
S. P. reg. hams.....	69,249,267	64,726,161	56,330,862
S. P. sknd. hams.....	30,845,757	34,060,286	33,349,485
S. P. bellies.....	40,447,734	37,135,787	31,677,071
S. P. picnic.....	18,463,835	15,478,700	17,149,097
D. S. bellies.....	18,992,660	13,224,370	37,989,283
D. S. fat backs.....	7,965,940	6,500,371	15,486,720

FEBRUARY MEAT SUPPLIES

Receipts of hogs at the 11 principal markets during February totalled 2,146,000 compared to 2,274,800 in the same month last year. The decline in numbers was evident at all markets.

Of this number Chicago received 600,883 and 662,131 last February; Omaha 234,700 against 304,000 a year ago; Kansas City 175,364 and 139,196 last February; Sioux City 227,000 which was 40,000 less than in the same period last year.

At Chicago the average weight of hogs was 232 lbs. compared with 242 last year; Kansas City 214 and 235 a year ago; St. Louis 243 and 247 respectively. At Omaha the average weight was 251 lbs., the heaviest for February at that market in 29 years.

At Chicago the high average price for February is reported at \$11.80 while at other markets the influence of the heavy hogs had a depressing influence on prices.

Omaha and Kansas City together received approximately 3,000 more cattle this February than last, while the Chicago receipts declined more than 10,000. The runs for the month at these three markets were: Chicago 214,360; Omaha 115,000; Kansas City 132,299.

Chicago sheep receipts at 331,510 were nearly 8,000 less than those of last February; Omaha receipts at 151,800 were considerably smaller as were those at Kansas City, which totalled only 87,241.

LARD AND GREASE EXPORTS.

Exports of lard from New York, Feb. 1 to Mar. 1, 31,518,183 lbs.; tallow, 3,200 lbs.; grease, 6,666,000 lbs.; stearine, 41,200 lbs.

PROVISIONS AND LARD

WEEKLY REVIEW

All articles under this head are quoted by the barrel except lard, which is quoted by the hundredweight in tierces, pork and beef by the barrel or tierce and hogs by the hundredweight.

Trading Quiet—Prices Steady—Lard Stocks Show Liberal Increase—Pork Movement Slow—Feed Grain Reserves Light.

The developments in the lard market the past week have not afforded any good clue to the situation or the next swing in values. Speculation has continued at a low ebb with not a great many interesting developments in the spot market.

Shipping demand has been quiet. The outward movement from Chicago the past week was only about half of that for the corresponding week last year, and the shipments of meats both fresh and cured also showed some decrease.

Hog Market Shows Little Loss.

The developments in the hog market were of a little easier tone and some decline in prices but the loss was not material. Even with the lower prices, however, the situation was reflected back into smaller country shipment resulting in an improvement in the market this week.

The average price of hogs last week was down to \$11.50 compared with \$11.70 the previous week and an average of \$10.00 for the past five years. The average price for cattle was \$10.00 compared with \$10.60 the previous week and \$10.10 average. Compared with last year the hog price showed a loss of .60 and cattle a gain of .80.

Compared with last year the prices of lard show a decline of about 2c a lb., and ribs a decline of about 1c a lb. indicating a much greater loss in the finished product than in the price of hogs.

The position of product compared with hogs rather reflects the lack of interest in the market. The general feeling that the current demand is of such moderate proportion that only by concessions will shipment take care of the production.

Lard Stocks Increased.

The end of the month lard stocks showed quite a liberal increase in the total supply. The amount of contract lard gained 8 million lbs., with old lard showing a slight decrease and other lard a slight increase. The total supply of all lard is 29,477,000 lbs. against 21,243,000 lbs. last month and 22,961,000 last year.

The fact that the lard stock increased for the month and is in excess of last year was rather disappointing, as it had been hoped that the lower price for lard and moderate premium of lard over compound lard would result in sufficient demand for the animal fats to prevent any increase.

The total stock at Chicago is the product of nearly 1,000,000 hogs. This in itself is not burdensome, but is sufficiently large to be rather depressing in view of the slow shipping trade.

Better Export Demand for Lard.

Export demand for lard has been a little better as reflected by some little increase of shipments. The total for the past week was 10,094,000 lbs. against 9,526,000 lbs. the previous week and 16,790,000 lbs. last year. The exports of meats were very small with the total 3,642,000 lbs. against 16,797,000 lbs. a year ago.

The fact that the export interest is less than last year considering the fact that prices are lower than last year seems to be due to the larger supply of food ani-

mals in the importing countries of Europe.

The private estimates of the reserves of feed grains in farmers hands point to small available supplies of feedstuffs until the news crops are available. The total supply of corn and oats is about 450,000,000 bu. less than last year and the feeding value is believed to be comparatively poor in addition.

These conditions, however, have not made for any particular interest in the market. Corn prices are slightly lower than last year and oats prices slightly higher than last year, about balancing up the situation, while the price of hogs is slightly lower than last year and cattle slightly higher. The fact is, however, the general price of live stock continues to give an excellent feeding return and there is nothing in the figures of supply of feed grain or the prices of live stock to indicate any ground for expecting a more favorable corn-hog ratio for the feeders.

Winter Packing Statistics.

The figures of the movement of product for the winter season are quite interesting. The receipts of meats decreased 40,000,000 lbs. and lard increased 11,000,000 lbs. The shipments of meat were practically the same as last year and lard about 21,000,000 lbs. less than last year.

The packing statistics showed a distinct falling off in the packing total at Chicago compared with last year and previous years, and this would have been reflected into the stocks but for the better average weights of hogs.

The general conditions in the market do not appear to be essentially changed. Trade in meats throughout the country is only moderately active but there is sufficient demand to take care of most of the product. The winter season is winding up with not burdensome stocks and much depends on what will be the condition in the next six months or more for business throughout the country.

There is practically no change in employment conditions. The cotton goods industry which was in poor shape last year is very active this year and the total employment is probably but little changed. This should make for continuation of steady distribution of meat, although in spots there has been evidence of some disposition to economize.

The position of fats is evidently more difficult than the position of meats, notwithstanding the narrow spread between oil and lard. It is quite surprising how little this spread has affected the demand for lard, and with exports small the question seems to be one of price competition.

PORK—Prices have been quoted lower on mess pork this week, but other grades are unchanged. Trade continues very light. Mess is quoted at \$36.50; family, \$39.50@41.50; and fatbacks, \$33.00.

At Chicago trade was quiet and cash lots quoted at \$36.00.

LARD—The market has shown but little change with only a moderate trade export. Demand is slow and without feature. Prime western was quoted at 13.10@13.20; Middle West, 12.95@13.05; City, 12.75.

At Chicago prices have shown but little change with cash 12.50 and loose 11.75.

BEEF—The market is dull and steady for all grades with New York mess, \$19@21; packet, \$19@21; family, \$21@22.

At Chicago the market is unchanged with beef hams quoted at \$42.50@43.00; plate beef, \$19.50@20.00; and extra plate, \$20.50@21.00.

EUROPEAN PROVISION CABLES.

The market, at Hamburg shows little alteration, and stocks and demand are about the same as last week, says J. E. Wrenn, American Trade Commissioner, Hamburg, Germany, in his weekly cable to the U. S. Department of Commerce. Receipts of lard for the week were 1,200 metric tons.

Arrivals of hogs at 20 of Germany's most important markets were 99,000, at a top Berlin price of 15.57c a pound, compared with 69,000, at 17.52c a pound, for the same week last year.

The Rotterdam market was slightly firmer with prices higher, while the market at Liverpool was firmer.

The total of pigs bought in Ireland for bacon curing was 16,000 for the week, compared with 15,000 for the same period last year.

The estimated slaughter of Danish hogs for the week ending February 25, 1927, was 73,000.

Hamburg.		Prices
Stocks.	Demand.	Cents per lb.
Refined lard	Stocks and demand	@14.18
Fat backs	about same as last	@13.90
Frozen pork livers	week	@ 5.90
Extra oleo oil		12.35@12.70
Extra oleo stock		@12.02
Rotterdam.		
Extra neutral lard	Med. Poor	15.05@15.47
Refined lard	Med. Poor	22.13@22.78
Extra oleo oil	Med. Med.	12.38@12.56
Prime oleo oil	Med. Med.	11.28@11.10
Extra oleo stock	Med. Poor	@11.64
Extra premier jus	V. Hvy. Poor	8.40@ 8.36
Prime premier jus	Hvy. Med.	
Liverpool.		
Hams, AC, light	Med. Med.	22.35@22.78
Hams, AC, heavy	Med. Med.	22.13@22.78
Hams, long cut	Med. Med.	22.13@23.00
Cumberlands, light	Med. Med.	18.23@18.60
Cumberlands, heavy	Med. Med.	18.23@18.60
American Wiltshires	Med. Med.	
Square shoulders	Med. Med.	15.62@16.49
Picnics	Med. Med.	16.06@17.36
Clear bellies	Med. Med.	20.40@20.83
Refined lard boxes	Med. Med.	@14.52

V—Very. *—Not quoted.

CHICAGO PROVISION STOCKS.

Stocks of provisions at Chicago at the close of business on Feb. 28, 1927, with comparisons, are announced by the Chicago Board of Trade as follows:

	Feb. 28, 1927.	Jan. 31, 1927.	Feb. 28, 1926.
Mess pork, new, made since Oct. 1, '26, bris.	208	196	366
Other kinds of bris.	18,725	14,740	26,227
P. S. lard, made since Oct. 1, '26, lbs.	22,012,102	14,140,401	19,757,691
P. S. lard, made Oct. 1, '25, to Oct. 1, '26, lbs.	4,248,506	4,529,391	
Other kinds of lard	3,216,831	2,504,703	3,203,070
S. R. middles, made since Oct. 1, '26, lbs.	72,800	6,906	363,500
D. S. cl. bellies, made since Oct. 1, '26, lbs.	6,100,812	3,516,945	14,969,241
D. S. cl. bellies, made prev. to Oct. 1, '26, lbs.			656,474
D. S. rib bellies, made since Oct. 1, '26, lbs.	829,174	495,310	2,185,913
D. S. rib bellies, made prev. to Oct. 1, '26, lbs.			245,810
Ex. sh. cl. middles, made since Oct. 1, '26, lbs.	237,716	69,457	257,005
Ex. sh. cl. middles, made prev. to Oct. 1, '26, lbs.			8,312
Sh. cl. middles, lbs.	15,026		13,000
D. S. sh. fat backs, lbs.	3,955,319	3,641,237	7,654,253
D. S. shirds, lbs.	27,893	26,162	37,185
S. P. hams, lbs.	35,716,872	33,247,809	30,418,396
S. P. skd. hams, lbs.	11,664,365	13,378,112	13,903,857
S. P. bellies, lbs.	12,981,888	12,614,110	14,068,802
S. P. Calif. or picnics	7,651,375	7,236,078	7,640,784
S. P. Boston shirds, lbs.			
S. P. shirds, lbs.	225,440	377,177	225,732
Other cuts of meats, lbs.	12,351,209	10,620,793	9,261,126
Total cut meats, lbs.	91,838,889	84,535,890	101,556,992

SEE PAGE 43 FOR LATER MARKETS.

Stockinette

Would you not spend a few cents per carcass to insure its good appearance upon delivery?

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Selling Agent, The Adler Underwear & Hosiery Mfg. Co.

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Use

Clean Crystal Salt
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Stocks in Principal Cities

STATISTICS ON HOGS AND PORK.

A printed publication containing most complete compilations of statistics on hogs, pork and pork products in the United States and abroad has been issued by the U. S. Department of Agriculture as Statistical Bulletin No. 18. The bulletin presents available statistical material for the year ended December 31, 1925, with comparable data for earlier years.

The tables are arranged in sequence, beginning with production data, followed by movements to market, various phases of marketing data, meat production information, domestic and international trade movements, storage holdings, and prices. The bulletin is being distributed free by the U. S. Department of Agriculture at Washington.

How should the hog "sticker" work to avoid damage to shoulder meats? Ask The Blue Book, the "Packer's Encyclopedia."

Prevent the Growth of Mold on Meat Products by Sterilizing all Equipment with Klorex

considerable use by the packers and jobbers of meat products. It is non-poisonous, odorless and economical. All germ life on equipment, walls and floors is Klorex, a powerful moldicide, sterilizer and deodorant, has enjoyed constantly killed.

One gallon of Klorex to ten gallons of water makes eleven gallons of a moldicide or Dakin's solution.

Write for free sample and prices
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Sumner, Iowa

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PORK PRODUCTS EXPORTS.

Exports of pork products from principal ports of the United States during the week ending February 26, 1927, with comparisons, are reported by the U. S. Department of Commerce, as follows:

	Week ending—			
	Feb. 26, 1927.	Feb. 27, 1926.	Feb. 19, 1927.	Feb. 26, 1927.
	M lbs.	M lbs.	M lbs.	M lbs.
Ham and Shoulders, Including Wiltshires.				
Total	959	1,147	683	13,011
To Belgium	3	3	3	3
United Kingdom	750	653	506	10,740
Other Europe	122	1,355	519	3,366
Cuba	92	405	85	1,153
Other Countries	108	89	29	1,017

Bacon, Including Cumberlands.				
Total	2,486	6,390	3,294	22,368
To Germany	85	437	50	426
United Kingdom	2,212	4,597	2,923	15,500
Other Europe	122	1,355	519	3,366
Cuba	92	405	85	1,153
Other Countries	67	3	2	649

Lard.				
Total	11,573	17,868	9,639	107,587
To Germany	3,111	10,224	242	22,887
Netherlands	1,473	3,438	1,405	11,169
United Kingdom	3,685	3,438	4,063	35,127
Other Europe	687	1,470	904	10,263
Cuba	1,796	1,069	1,414	14,673
Other Countries	831	1,067	621	13,468

Pickled Pork.				
Total	283	403	224	2,882
To United Kingdom	25	98	65	398
Other Europe	224	302	159	1,044
Canada	29	129	129	1,044
Other countries	34	70	30	1,337

TOTAL EXPORTS BY PORTS WEEK FEB. 26.

	Hams and shoulders, M lbs.	Bacon, M lbs.	Lard, M lbs.	Pickled pork, M lbs.
Total	959	2,486	11,573	283
Boston	1	1	10	1
Detroit	381	237	724	1
Port Huron	60	88	88	224
Key West	92	1,456	1,456	1
New Orleans	18	2	1,197	34
New York	3	2,218	7,590	25
Philadelphia	405	28	490	1
Portland, Me.	405	28	490	1

DESTINATION OF EXPORTS.

	Hams and shoulders, M lbs.	Bacon, M lbs.	Lard, M lbs.
Exported to:			
United Kingdom (total)	750	2,212	3,111
Liverpool	217	1,625	2,696
London	27	280	415
Manchester	27	280	415
Glasgow	55	307	415
Other United Kingdom	400	307	415
Exported to:			
Germany (total)	3,111	10,224	2,426
Hamburg	2,426	10,224	2,426
Other Germany	685	1,355	519

*Corrected to January 31.

DANISH HOG SLAUGHTERS.

According to a preliminary estimate made public in a report by the U. S. Bureau of Agricultural Economics the slaughtering of hogs at Danish cooperative bacon factories in 1926 amounted to 3,100,000 while the private companies are supposed to have killed about 600,000. In 1925, cooperative killings were 3,080,000 and the total number slaughtered for export in cooperative and private factories amounted to 3,766,000.

In Spices, too, the Best is the Cheapest

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TALLOW, STEARINE, GREASE AND SOAP

WEEKLY REVIEW

TALLOW—There has been a better market in tallow with an improvement in price the past week. Sales of about 200 drums were reported at 7½¢ on Tuesday and a little more on Wednesday. There was lack of aggressive demand at that price, and offerings did not appear to be all absorbed. Soap makers are showing but limited interest in the market.

Reports from the west were of a quieter trade. Packers' extras were quoted at 8½¢ asked against 8¼¢ bid the previous week. Generally, interest in the market has not been particularly active, and business is not large.

At New York, extras were quoted at 7½¢ and edible 8½¢@8¾¢.

At Chicago packers' extras were quoted at 8¢@8½¢, No. 1 at 7½¢@7¾¢, and No. 2 at 6 to 6½¢.

At London tallow auction 1,615 casks were offered and 518 sold. Mutton, 37@38s; beef, 36s 6d@40s; mixed, 34s@36s 6d. Market unchanged to 1s lower than the last auction on Feb. 9.

STEARINE—The market was quiet and a little firmer, gaining moderately from the low point. Some business was reported at 10½¢, while Chicago was quoted at 10¼¢@10½¢.

OLEO OIL—The market is quiet and a little firmer with the better tone in the stearine market. Trade is only moderate, however, with New York quoted at 12½¢ and medium 11¼¢.

At Chicago oleo oil was quoted at 11¼¢@12¼¢.

SEE PAGE 43 FOR LATER MARKETS.

LARD OIL—The market is steady and quiet with prices held slightly firmer than last week. A moderate trade has been put through on the basis of 15½¢ for prime; extra, 12½¢; and extra No. 1 at 11¼¢.

NEATSFOOT OIL—Prices are steady with only a small trade passing at practically unchanged prices. Pure is quoted at 12½¢; extras at 11¼¢; and No. 1 at 11¢.

GREASES—The market for greases has shown an improving tendency, reflecting the better feeling in the tallow market. A fair trade was put through with prices showing a moderate improvement. At New York yellow grease is quoted 7½¢@7¼¢; house, 7¼¢@7¾¢; brown, 6¾¢@6¼¢; A white, 8¢@8¼¢.

At Chicago brown grease was 6¢@6¼¢; yellow, 6¼¢@7½¢; and A white, 7¼¢@8¢.

EASTERN FERTILIZER MARKETS

(Special Report to The National Provisioner.)

New York, March 4, 1927.—Ground tankage sold at \$4.15 & 10¢ f.o.b. New York for prompt and March shipment with some sellers holding for \$4.25 & 10¢ f.o.b. New York and vicinity.

The demand for both tankage and blood is very limited as far as fertilizer buyers are concerned, as they are well supplied at the present time.

Nitrate of soda has advanced 40¢ per ton and is scarce at some Atlantic ports and resale lots are very limited.

Buyers of cracklings think present prices should come down and are now holding off buying as far as possible, but the demand for feeding tankage is keeping up pretty well, especially for quick shipment.

Some hoofmeal has been moving of late and at higher prices than prevailed a month ago. Foreign offerings are light except for later shipment.

Packinghouse By-Products

Chicago, March 3, 1927.

Blood.

This market is lower, although stocks are also low.

Unit ammonia.
Ground and unground.....\$4.75@5.00

Digester Hog Tankage Materials.

Not much doing in this market, as most contracts are made up to April 1, and buyers appear to be reluctant to go ahead on summer contracts at the present time.

Unit ammonia.
Ground, 11 to 12% ammonia.....\$5.10@5.25
Ground, 6 to 10% ammonia.....4.50@5.00
Unground, 11 to 13% ammonia.....5.00@5.25
Unground, 6 to 10% ammonia.....4.25@4.50
Liquid stick, 7 to 11% ammonia.....3.25@3.50

Fertilizer Materials.

A more active demand was shown in this market during the week at prices better than for some time.

Unit ammonia.
High grade, ground, 10-11% ammonia.....\$3.25@3.35
Lower grade, ground & ungrd. 6-9% am.....2.75@3.15
Hoof meal.....3.00@3.50

Bone Meals.

Bone meals for fertilizer uses are dull because buyers and sellers are apart in their views. Feeding grades are active at prices the best of the season.

Per Ton.
Raw bone meal.....\$32.00@40.00
Steam, ground.....26.00@37.00
Steam, unground.....24.00@30.00

Cracklings.

While the cracklings market in the East tended lower, prices in the Middle West are about as high as any time during the past year, with offerings unusually scarce.

Per Ton.
Hd. prod. & exp. ungrd., per unit protein.....\$1.15@1.25
Soft pressed pork, ac. grease and quality.....80.00@85.00
Soft pressed beef, ac. grease and quality.....50.00@55.00

Horns, Bones and Hoofs.

This market is quiet as buyers are bidding \$5 to \$10 below sellers' ideas, and the Oriental outlet is practically closed.

Per Ton.
Horns.....\$50.00@175.00
Round shin bones.....45.00@50.00
Flat shin bones.....42.00@45.00
Thigh, blade and buttock bones.....40.00@45.00
Cattle hoofs.....34.00@37.00

(Note—Foregoing prices are for mixed carloads of unsorted materials indicated above.)

Gelatin and Glue Stocks.

A very active demand featured this market, with prices firmer. Supplies are very small.

Per Ton.
Kip and calf stock.....\$30.00@39.00
Rejected manufacturing bones.....45.00@47.50
Horn piths.....37.00@38.00
Cattle jaws, skulls and knuckles.....37.00@38.00
Sinews, pizles and hide trimmings.....24.00@25.00

Animal Hair.

Hog hair market extremely dull and lifeless, with outlet through domestic and European channels practically closed for the time being.

Per Pound.
Coll and field dried.....2 @4¢
Processed grey.....4½¢@7½¢
Black dyed.....5½¢@8¢
Cattle switches, each*.....8½¢@5¼¢

*According to count.

Pig Skins.

An active demand reported for prime No. 1 tanner grade in carload lots at 7½¢ basis Chicago. Gelatin skins at 4½¢.

Per Pound.
Tanner grades.....7 @7½¢
Edible grades, unassorted.....4½¢@4¢

NEW YORK MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under federal inspection for New York City, N. Y., are officially reported for the week ending Feb. 26, 1927, with comparisons, as follows:

	Week ending Feb. 26.	Prev. week.	Cor. week, 1926.
Western dressed meats:			
Steers, carcasses.....	7,935	8,116	7,508½
Cows, carcasses.....	440	605	725
Bulls, carcasses.....	84	66½	98
Veals, carcasses.....	12,888	11,136	10,817
Lambs, carcasses.....	21,071	22,645	28,977
Mutton, carcasses.....	3,218	2,018	4,058
Beef cuts, lbs.....	205,280	477,467	221,903
Pork cuts, lbs.....	1,136,917	1,295,235	1,182,540
Local slaughters:			
Cattle.....	9,228	9,818	9,005
Calves.....	12,798	13,537	14,621
Hogs.....	50,670	50,287	42,501
Sheep.....	24,256	55,875	40,594

PHILADELPHIA MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under city and federal inspection at Philadelphia, Pa., are officially reported as follows for the week ending Feb. 26, 1927, with comparisons:

	Week ending Feb. 26.	Prev. week.	Cor. week, 1926.
Western dressed meats:			
Steers, carcasses.....	2,701	2,271	2,459
Cows, carcasses.....	974	1,149	713
Bulls, carcasses.....	386	541	527
Veals, carcasses.....	2,224	2,274	2,348
Lambs, carcasses.....	9,220	10,720	10,605
Pork, lbs.....	372,869	378,904	455,747
Local slaughters:			
Cattle.....	2,057	2,137	2,154
Calves.....	2,385	2,080	2,500
Hogs.....	17,250	17,987	17,239
Sheep.....	6,318	5,256	3,856

BOSTON MEAT SUPPLIES.

Receipts of western dressed meats and slaughter under federal and city inspection at Boston, Mass., are officially reported as follows for the week ending Feb. 26, 1927, with comparisons:

	Week ending Feb. 26.	Prev. week.	Cor. week, 1926.
Western dressed meats:			
Steers, carcasses.....	2,639	2,530	2,266
Cows, carcasses.....	2,877	2,675	1,856
Bulls, carcasses.....	63	57	59
Veals, carcasses.....	1,201	1,270	1,324
Lambs, carcasses.....	13,526	15,867	15,812
Mutton, carcasses.....	411	465	856
Pork, lbs.....	525,402	450,318	696,565
Local slaughters:			
Cattle.....	1,080	1,161	1,364
Calves.....	1,532	1,803	1,897
Hogs.....	10,760	12,674	10,231
Sheep.....	3,821	4,631	8,342

DANISH BACON PRODUCTION.

Danish production and export is increasing, says a report to the U. S. Department of Commerce, and may be expected to still further increase for the next five or six months, notwithstanding the fact that prices obtained are far from satisfactory and that the "feed ratio" is approaching or is now at a point where bacon production will become unprofitable for the Danish farmer.

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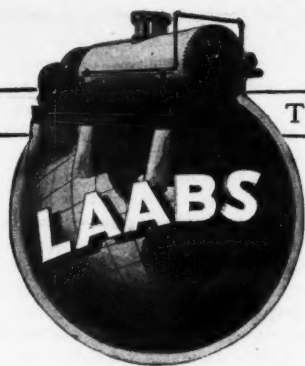
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Rendering Edible Products

No. 4

The Fourth of a series of articles on the superiority of Laabs Sanitary Rendering processes and equipment.

Under this classification of "Edible" we render parts of cattle, hog and sheep, such as, caul and ruffle fats, leaf lard, scrape leaf, hog fat backs with skin on or without, hog fats from trimming room, sweet pickle fats and bones, gullets, ham facing fats, hog stomachs cleaned and washed, fresh bones or any parts from freshly slaughtered carcasses that are fresh and sweet and have fats adhering to them.

Edible products rendered by the LAABS PROCESS require the same care and attention that is given to like products when rendered in the steam rendering tank.

In considering quality of rendered fats it is important to give full consideration to the materials from which they are made.

Most edible products are largely fatty tissue and a small amount of water, hence yield a large percentage of edible fats. These fats must be good in color, of agreeable flavor and odor, with a low percentage of free fatty acids and of sound or long keeping quality.

The most important edible fat from animals is lard.

Recent analyses of lard rendered by the LAABS PROCESS indicate that a new highest quality has been reached—a quality not equaled in the highest quality lards of today. The following comparison, however, is not made to confirm that statement of highest quality; it is presented in order to show how ordinary pork products rendered by the LAABS PROCESS more than equal P. S. lard passed by Board of Trade inspection.

	Analysis of Freshly Made Prime Steam Lard	Analysis of Freshly Made Laabs Process Lard
Moisture and Volatile Matters.....	.08	.08
Insoluble Impurities.....	.03	.00
Soluble Mineral Matter.....	.01	.00
Unsaponifiable Matter.....	.28	.24
Free Fatty Acids.....	.59	.46
Color Reading—Yellow.....	9.0	9.0
Red.....	1.8	1.5

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**LAABS
SANITARY
RENDERING
PROCESS**

What's Ahead for the Cotton Oil Trade?

The cottonseed oil outlook for the balance of the season has created enough uncertainty in the trade to justify an attempt on the part of THE NATIONAL PROVISIONER to analyze the situation in a series of special articles.

In the first article, in the issue of Jan. 22, the seed situation was analyzed and discussed. In the second, on Jan. 29, the latest seed figures were summarized and the crude oil situation taken up. In the third, on Feb. 5, the crude oil situation was further discussed, and the marketings of crude oil in recent months analyzed. In the fourth, on Feb. 19, the analysis of crude oil marketings was continued, and factors affecting seed prices discussed.

This week refined oil production and consumption figures are analyzed, and factors influencing refined oil consumption are discussed.

The discussion thus far has carried the story to the point of one of the most vital influences. Supply and demand is the factor in any commodity in the long run, and no man or system has yet been discovered able to overcome the natural laws of supply and distribution ultimately making the legitimate value.

Therefore, the point of consumption in cotton oil comes into consideration, as supply has been dwelt upon from the seed to the crude. To carry on, we go to refined oil.

Refined Oil Production Larger.

The production of refined oil to February 1st totaled 978,934,000 lbs., against 839,854,000 lbs. last year. It is evident that production is running larger than last season, but this was to be expected owing to the larger crop.

The consumption of refined oil, however, for the first six months was 1,818,000 bbls., against 2,023,000 bbls. last year, a decrease for the first half of the season of 205,000 bbls. compared with last year.

In some respects it could be said that a smaller consumption to date was to be expected, owing to the fact that the soap kettle has not taken oil this year the way it did the first half of last season. While such statements are absolutely correct, nevertheless the fact remains that distribution, whether edible or inedible, is smaller than a year ago to date, and that some one must carry that much more surplus oil.

Consumption the last six months is problematical. However, at the present levels it cannot be expected that cotton oil can go to either the soap kettle or to the export trade in any volume and at the same time the fact must not be lost sight of that consumption the last half of last season averaged high.

Look for Record Oil Supply.

As a matter of fact, distribution during 1925-26 was probably a record. On the other hand production during 1926-27 will, or rather should, based on the cotton crop, give a record supply of cotton oil for the season.

Consequently the demand the balance

of this season is going to cut some figure in the price, and may be a vital influence. The market has advanced 2 to 3c per lb. from the season's lows, on evidence that the larger factors have lifted the surplus off the market and are willing to carry it, at least temporarily. Reports have had it that one interest intends carrying considerable oil over into the new season.

The question is, will they carry it regardless of price, or will they, demand failing, dump it back onto the market?

Some One Must Carry Oil Over.

Regardless of whether they do or not, some one has to carry oil over every season—in fact each and every distributor of cotton oil and its products carries some to take care of their trade during the in-between season.

Ordinarily the market is not burdened with hedges from this carry over if the amount is moderate, but with a possibility of a carry-over of 750,000 bbls. or more, will the trade be inclined to carry such a quantity unhedged, or will they be more disposed to have the speculative element carry some of it in the future markets?

Barring unusual demand from consumers, the latter promises to be an extremely important factor, and more particularly so when the new crop acreage is more definitely known. Without a good acreage decrease, the trade would most likely be inclined to hedge the carry-over, whereas with a sharp cut in acreage the possibilities are that the larger factors would be inclined to hedge only a small proportion, if any.

[This analysis will be continued in an early issue of THE NATIONAL PROVISIONER.]

ANOTHER VIEW ON COTTON OIL

(Special Letter from W. B. Cassell Co.)

Baltimore, Md., Feb. 26.

Some day before long you are likely to get a strong urge to hedge with options the very good profits in your undelivered cottonseed oil.

The survey of February 11th stated a

reversed prospect figuring some possible advances in the meantime—from the bullish outlook pictured of December 22nd, as to the ultimate trend of prices.

Two weeks ago one note of caution as to material declines later, was sounded in possible foreign developments of which so far there are no impressive indications. Then somewhat higher prices appeared probable for six weeks or so, at this time even such firmness seems questionable.

As to lard, while a severe decline seems unlikely, anything permanent of more than firmness of a backing and filling nature for the spring as a whole seems about the best showing it can make. This view is based on the prospect for lard exports—January 1st to February 19th, 28,000,000 lbs.—22% under last year; and production—(the last feature discussed February 11th) also hog receipts and prices.

A decrease of 500,000 hogs packed at eleven principal Western packing points since November 1st, compared with last year, indicate some increase and not a decrease in spring receipts.

It is no longer denied that general business, and certainly most food lines, have become increasingly unsatisfactory since the late summer and show no signs of improvement. This condition and a volume of consumption of provisions that continue to show manufacturing and also inventory losses, are a decided menace to current hog costs. The probable hog supply and sales resistance for product that shows continuing and increasing losses means not current or higher prices, but that lower prices for hogs may be paid the next four months, than many now think possible.

An extended analysis or detailed discussion of all seems unnecessary, as the conditions appear by and large. With ginnings of 16,600,000 bales to January 15, there is no tax on common sense to expect further ginnings of 1,500,000 bales and more during the subsequent two months, in view of the size of the crop, the fall labor conditions and late movement, and previous years' winter ginnings.

The seed crush prospect is entirely changed from that of two months ago by the great advance in price and the present premium for meal over fertilizer. There will be less reduction of cotton acreage from higher prices for cotton and seed.

The usual trend of consumption to average less for January—July than August—December does not look to be exceptional this year. Consumption was heavy in January, and February should not show a serious reversal, but there is good ground for crediting this to buying at last year's low prices. There has certainly been a disappointing response to the advanced price since January 1st, and particularly since January 15th, and greatly increased lard competition.

If the opinion is correct that the advance started in December as a reaction from an over-depressed price, and attracted new speculative support and more confidence of one kind or another from hope and self-interest, as the price advanced, the situation appears unsound and susceptible of showing sand bubbles and a break sooner than expected two weeks ago.

It looks like the bulls are running out of ammunition. It may be propaganda, romance, or astrologers reading new signs in the heavens, but it is stated in all seriousness that supply and demand are so nicely balanced this year, acreage reduction will be so great, and the next harvest so small that oil from the last crop will be needed for the 1927-28 season. If they would get some reliable information of the Chinese political condition curtailing supplies of liquid oils to Europe, they would arouse interest instead of amusement.

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Yopp's Code, Eighth Edition

VEGETABLE OILS

WEEKLY REVIEW

THE NATIONAL PROVISIONER is Official Organ of the Interstate Cottonseed Crushers' Association, the Texas Cottonseed Crushers' Association, South Carolina Cottonseed Crushers' Association, the Georgia Cottonseed Crushers' Association and the Mississippi Cottonseed Crushers' Association

Trade Active—Prices React—Crude Oil Easier—Demand Less Urgent—Some Selling By Refiners.

Trading in cottonseed oil on the New York Produce Exchange was again fairly active with prices the middle of the week showing the greatest reaction from the high level of the movement. The market is down about $\frac{3}{8}$ c a lb. from the high level and the resistance at the decline was not very encouraging.

On several days there has been evidence of more or less selling by refining interests, and this has brought into the market quite a little disposition to take profits on the part of the speculative interests. Cotton exchange houses have been on both sides of the market, with probably a little more buying than selling.

Several Reasons for Change.

The change in tone appears to be partly due to several causes. At the advance there was some difficulty in getting crude offered, and it appeared to be quite scarce and unavailable. As soon however as the future market developed a reactionary tendency there was quite a little selling of oil in the South, developing a weaker tone in the crude market.

At the high point crude in the southeast was $\frac{8}{16}$ c with some intimation that $\frac{8}{16}$ c might be paid. The Valley was quoted at $\frac{8}{16}$ c and Texas, $\frac{8}{16}$ c. From this point the market declined to $\frac{8}{16}$ c bid in the Southeast, with $\frac{8}{16}$ c asked, with the Valley the same. Some business was done in Texas at $\frac{8}{16}$ c.

The reports regarding the seed position showed a market up to the high level but with very little business doing. The quotation generally seemed to be about \$40 per ton. At that price there are some of the houses in close touch with the South who express confidence that the seed movement after Feb. 28 will be considerably larger than last year.

Such possible increase in the seed movement in view of the large visible supply compared with a year ago makes some of the trade a little disposed to watch the market rather than follow advances.

The little improvement in the price of tallow during the week had some effect temporarily. Tallow sold at $\frac{7}{16}$ c, but the demand was not active while reports current at the seaboard were that the interior demand for tallow has eased up considerably.

Other competing oils have been dull and only about steady. Coconut oil has shown very little interest and soya bean is nominal. Quite a little enthusiasm at one time developed over the Chinese situation and its possible effect on far Eastern oils. The effect however seemed to be on China

wood oil and oils of that variety and did not seem to have any influence on the Manchurian shipments.

Estimates of the possible February consumption of oil are in circulation and run from a little under 300,000 bbls. to a little over 300,000 bbls. The idea of some spot people seems to be that the daily disappearance will be somewhat less than January, and on account of the short month the total will show some falling off.

Congress Threatens Investigation.

The report from Washington that a joint resolution had been reported calling for an investigation of cotton seed oil interests caused quite a little interest. This joint resolution calls for an investigation by the Federal Trade Commission of cotton seed crushers, refiners and distributors, it being claimed that the price of seed was practically the same during the movement of seed. This, it seems to be intimated, tended to indicate a combination on the part of the different interests referred to.

If there was a combination it certainly did not seem to affect the general price movement as seed advanced heavily from the low point with the price at present the highest of the season. There also has been a very sharp advance in cotton seed meal, reflecting the higher price for seed.

The prices prevailing are such that some claims are being made of difficulty in getting adequate returns from the products with the present price of seed.

Lard-Oil Spread Carefully Watched.

The spread between lard and oil is being very carefully watched. The advance in oil from the low point has seemingly had little effect in increasing the demand for lard, and up to the recent developments there has been little to indicate a change in the distributing demand for oil.

The possibility that the recent high prices will limit the demand for oil somewhat is receiving attention. So far the evidence is in favor of continued demand. There is no indication of any manufacturing demand owing to the relative price of greases and other soap making fats.

The general position of the market is believed by a good many to be one in which large handlers of oil came in near the low point and bought a large quantity of crude during the first cent a pound advance in the crude market. This, it is

SOUTHERN MARKETS.

New Orleans.

(Special Wire to The National Provisioner.)

New Orleans, La., March 3, 1927.—New Orleans cotton oil futures easy with declines the past few days, due to speculative liquidation, hedge selling and arbitrage transactions with New York. Crude easier on prospects for better weather, increasing seed receipts in Oklahoma and Texas especially, and slackening demand. Present bid price, $\frac{7}{16}$ c, Texas and Valley. If February consumption is large traders here think another upturn is likely; but if light, further substantial recessions are believed likely. Advancing lard and heavy continuous consumption of cotton oil will be necessary to maintain or raise present cotton oil prices.

Dallas.

(Special Wire to The National Provisioner.)

Dallas, Tex., March 3, 1927.—Market same as last week except that oil is $\frac{7}{16}$ @ 8c. Weather most of week raining, and much cooler, markets holding their own.

Memphis.

(Special Wire to The National Provisioner.)

Memphis, Tenn., March 3, 1927.—Crude oil has been declining this week; sellers' ideas $\frac{8}{16}$ c Valley, but buyers' views lower; a few sales at $\frac{8}{16}$ @ $\frac{8}{16}$ c; best bid today, $\frac{8}{16}$ c. Forty-one per cent meal, \$34.00, Memphis; very light trading. Loose hulls offering at \$4.75, Memphis; buyers' views around \$4.00.

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PRODUCE EXCHANGE BLDG.

NEW YORK CITY

BROKERS

REFINED COTTON SEED OIL CRUDE

ORDERS SOLICITED

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THE NEW YORK PRODUCE EXCHANGE FOR SPOT OR FUTURE DELIVERY

The Best Test

of the usefulness of a market is the steady increase in the trade on that market.

A glance at the following range of prices on the New Orleans Refined Cotton Seed Oil Future Market, for the week ending Feb. 5, 1927, shows that all active months had their share of business:

Position	High	Low	Close
March	8.63	7.91	8.63 flat
May	8.88	8.23	8.88 flat
July	9.10	8.40	9.05 b
Aug.	9.20	8.53	9.15 b
Sept.	9.00	8.50	9.05 b
Oct.	9.00	8.52	9.00 b

It is proving its value for hedge purposes, and investments and speculative trading is on a steady increase.

ALWAYS USE YOUR COTTON OIL MARKET!

NEW ORLEANS COTTON EXCHANGE

New Orleans, La.

Write Trade Extension Committee for information

stated, was done with the intention of holding the oil on account of its relative price and belief that it would be difficult to get oil much below the prices then prevailing. The question of merchandising this oil is still in the future.

If the cotton acreage is cut, as some believe it will be from 12 to 25 per cent, and there is any development of insect damage it might make for a situation which would permit of easy distribution for the oil, but there would be nothing clear in this respect until mid-summer at least. If, on the other hand, the decrease of acreage is less than expected it will mean possibly some difficulty in disposing of the surplus holdings.

Want to Cut Down Cotton Reports.

There will certainly be a lessening of confusion in the trade as to the crop possibility through the elimination of some of the numerous reports on cotton which have been issued the past two years. The bill before congress provides for a reduc-

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Hardened Edible Cocoanut Oil COTTON OIL FUTURES

On the New York Produce Exchange

tion of reports from 11 to 5, with but three reports on acreage. The condition reports begin with August 1, and the acreage reports with July 1.

COTTONSEED OIL—Market transactions:

Friday, February 25, 1927.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot				975 a	
Mar.	1000	978	973	978 a	
April				982 a	990
May	3300	991	981	990 a	
June				995 a	998
July	9100	1012	999	1009 a	1008
Aug.	900	1023	1016	1018 a	1022
Sept.	1300	1027	1015	1022 a	1024
Oct.				995 a	1010

Total sales, including switches, 15,600 bbls. P. Crude S. E. 8½¢ bid.

Saturday, February 26, 1927.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot				980 a	
Mar.				978 a	985
April				980 a	990
May	3100	990	984	987 a	984
June	100	990	990	990 a	
July	1900	1012	1004	1004 a	
Aug.	700	1022	1016	1016 a	
Sept.	300	1025	1014	1014 a	
Oct.	200	995	995	995 a	

Total sales, including switches, 6,300 bbls. P. Crude S. E. 8½¢ sales and bid.

Monday, February 28, 1927.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot				980 a	
Mar.	600	993	978	987 a	995
April	100	980	980	983 a	995
May	2000	991	985	988 a	
June				993 a	1000
July	5200	1012	1001	1008 a	
Aug.	1200	1023	1011	1015 a	1020
Sept.	900	1022	1012	1017 a	1019
Oct.				995 a	1005

Total sales, including switches, 10,500 bbls. P. Crude S. E. 8½¢ sales.

Tuesday, March 1, 1927.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot				980 a	
Mar.	3000	989	980	980 a	981
April	100	980	980	980 a	981
May	4500	989	981	981 a	
June				987 a	995
July	12500	1008	1000	1000 a	
Aug.	3000	1016	1013	1007 a	1012
Sept.	3600	1017	1013	1013 a	
Oct.				985 a	999

Total sales, including switches, 26,700 bbls. P. Crude S. E. 8½¢@½¢.

Wednesday, March 2, 1927.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot				970 a	
Mar.	600	985	975	972 a	975
April				970 a	980
May	4800	986	972	975 a	
June				982 a	985
July	11300	1005	988	994 a	
Aug.	1200	1015	1005	1002 a	1006
Sept.	3200	1018	1003	1007 a	1008
Oct.	500	985	977	977 a	

Total sales, including switches, 21,500 bbls. P. Crude S. E. 8¼@½¢.

Thursday, March 3, 1927.

	—Range—			—Closing—	
	Sales.	High.	Low.	Bid.	Asked.
Spot				965 a	
March	975	965	970 a		
April				965 a	975
May	971	961	968 a		
June				975 a	980
July	989	977	987 a		
August	996	988	995 a		998
September	1000	988	997 a		
October				967 a	980

SEE PAGE 43 FOR LATER MARKETS.

COCOANUT OIL—The market is substantially unchanged with only a limited interest. The reaction in cotton oil and the quieter market in lard has been reflected into a lack of interest in the cocoanut oil market. Prices are quoted on the Coast at 8½¢ for tanks and New York unchanged to 8½¢.

CORN OIL—The market is very quiet and prices unchanged. The demand has been without any particular feature with prices quoted at 8¼ f.o.b.

SOYA BEAN OIL—Prices are steady, but there is only a limited trade and with only a small market quotations are difficult. March-April tanks on the coast 9½¢ with bbls. New York 12¢.

PALM OIL—It has been a nominal market for some time in palm oil. The market has been below an import basis and quotations have reflected the lack of interest. Prices for Nigre spot are quoted at New York, 8¢; shipment from England, 7½¢; March-April, 7½¢; Lagos spot quoted at 9¢ and shipment 8½¢.

PALM KERNEL OIL—This oil is also in an almost nominal position and as a result quotations are quite irregular. Small trading is reported with New York bbls. quoted at 9¼¢; shipment, 9½¢.

OLIVE OIL FOOTS—Prices have been very steady and offerings have been comparatively scarce, with prices held at 9¼¢ for spot New York and forward shipments 8¾¢.

COTTONSEED OIL—Prices have reacted fractionally the last few days, influenced by the easier market in the futures and the easier market in crude. Crude oil in the Valley is quoted at 8¼@8½¢; and Southeast 8¼@8½¢. Business was put through in Texas at 8½¢.

CHEMICALS AND SOAP SUPPLIES.

(Special Report to The National Provisioner.)

New York, Feb. 22, 1927.—Latest quotations on chemicals and soapmakers' supplies:

Lagos palm oil in casks of about 1,600 lbs., 9c lb., olive oil foots, 10@10½¢ lb.
East India Cochiti cocoanut oil, 15½¢ lb., Cochiti grade cocoanut oil, domestic, 11c lb., Ceylon grade cocoanut oil, 10½¢ lb.
Prime summer yellow cottonseed oil, 11½¢ lb., raw linseed oil, 10.8c lb.
Extra tallow, f.o.b. seller's plant, 7½¢ lb., dynamite glycerine, Nom. 24½¢ lb., chemically pure glycerine, Nom. 28c lb., saponified glycerine, Nom. 19c lb., crude soap glycerine, Nom. 17½¢ lb., prime packers grease, Nom. 7@7½¢ lb.

JAN. MARGARINE STATISTICS.

Margarine produced in the United States during January, with comparisons, estimated on the basis of the sale of revenue stamps, is reported as follows by the U. S. Bureau of Internal Revenue:

	Jan., '27	Jan., '26
Oleomargarine, colored	1,080,180	927,196
Oleomargarine, uncolored	20,750,040	20,573,720
Total	21,830,120	21,500,916

COTTONSEED OIL EXPORTS.

Exports of cottonseed oil from New York, Feb. 1, to Mar. 1, 360 bbls.

The Procter & Gamble Co.

Refiners of all Grades of

COTTONSEED OIL

Partian, Winter Pressed Salad Oil
Barrow, Prime Winter Yellow
Venus, Prime Summer White
Starling, Prime Summer Yellow

White Clover Cooking Oil
Marigold Cooking Oil
Jersey Butter Oil
Moonstar Cocoanut Oil

P&G Special (Hardened) Cocoanut Oil

Refineries: IVOYDALL, OHIO
PORT IVORY, N. Y.
KANSAS CITY, KAN.
MACON, GA.
DALLAS, TEXAS
HAMILTON, CANADA

General Offices:
CINCINNATI, OHIO
Cable Address: "Procter"

THE WEEK'S CLOSING MARKETS

FRIDAY'S CLOSINGS.

Provisions.

The provision market was quiet and steady at a slight decline from Thursday. Demand for lard continues slow and exporters not in market. Hogs reacted from the advance, and this is expected to bring about some falling off in the country shipments.

Cottonseed Oil.

Cotton oil active on Friday, with prices the lowest of the decline; both crude and refined were off about $\frac{1}{2}$ c from top. There has been a large amount of oil put on the market, and support on the decline has been ineffective. Crude oil weaker; some sales reported in Southeast as low as 8c, although later 8c was bid and $\frac{3}{4}$ c asked. Valley reported 8c bid and $\frac{3}{4}$ c asked; Texas, $\frac{7}{8}$ c bid, with sales at 8c.

Quotations on cottonseed oil at Friday noon were: March, \$9.65; April, \$9.57@9.65; May, \$9.59; June, \$9.65@9.70; July, \$9.74; August, \$9.85@9.84; September, \$9.83@9.82; October, \$9.55@9.65.

Tallow.

Tallow, extra, $\frac{7}{8}$ c.

Oleo Oleo Stearine.

Stearine, oleo, $\frac{10}{16}$ c.

Hull Oil Market.

Hull, England, March 4, 1927.—(By Cable)—Refined cottonseed oil, 39s 6d; crude cottonseed oil 36s.

FRIDAY'S GENERAL MARKETS.

New York, March 4, 1927.—Spot lard at New York: Prime western, \$13.15@13.25; middle western, \$12.90@13.00; city, \$12.75; refined continent, \$13.50; South American, \$14.50; Brazil kegs, \$15.50; compound, \$11.50.

SLAUGHTER REPORTS.

Special reports to The National Provisioner show the number of livestock slaughtered at the following centers for the week ending Feb. 26, 1927:

CATTLE.

	Week ending Feb. 26.	Prev. week.	Cor. 1926.
Chicago	25,205	27,945	28,862
Kansas City	23,989	22,637	22,329
Omaha	21,510	20,726	22,353
East St. Louis	11,116	11,268	11,555
St. Joseph	8,939	9,023	8,741
Sioux City	11,516	12,448	8,913
Cudahy	794	828	.....
Fort Worth	5,529	5,530	5,169
Philadelphia	2,057	2,137	2,154
Indianapolis	5,115	4,551	3,828
Boston	1,080	1,161	1,394
New York and Jersey City	9,228	9,818	9,605
Oklahoma City	5,435	5,435	4,585
Total	131,513	133,505	129,458

HOGS.

Chicago	115,000	92,100	101,200
Kansas City	29,601	27,501	21,935
Omaha	39,539	33,780	41,291
East St. Louis	32,201	33,143	28,173
St. Joseph	20,509	12,771	15,705
Sioux City	39,667	40,711	31,236
Cudahy	11,966	9,384	.....
Fort Worth	7,941	7,441	3,754
Philadelphia	17,250	17,087	17,239
Indianapolis	31,399	27,291	24,251
Boston	10,766	12,674	10,231
New York and Jersey City	50,676	50,287	42,301
Oklahoma City	5,711	4,415	2,880
Total	412,316	399,491	351,973

SHEEP.

Chicago	50,548	51,944	50,020
Kansas City	15,127	14,496	24,352
Omaha	30,255	28,220	33,265
East St. Louis	6,927	5,928	8,824
St. Joseph	26,011	22,757	26,924
Sioux City	6,396	9,402	7,921
Cudahy	382	273	.....
Fort Worth	2,388	1,730	1,218
Philadelphia	6,318	5,256	8,050
Indianapolis	760	1,224	290
Boston	3,821	4,681	3,342
New York and Jersey City	54,256	55,375	40,894
Oklahoma City	84	71	172
Total	208,829	201,307	199,174

BRITISH PROVISION CABLE.

(Special Cable to The National Provisioner.)

Liverpool, March 4, 1927.

Market continued dull during the week, but more steadiness has been displayed and there are signs of improvement. Demand still slow for bellies, A. C. hams and pure lard; square shoulders fair. Better demand for picnics. Trading quite active, considerable c.i.f. business immediate shipment.

Today's prices are as follows: Shoulders, square, 71s; picnics, 76s; hams, long cut, 100s; American cut, 103s; bacon, Cumberland cut, 84s; short backs, 95s; bellies, clear, 94s; spot lard, 66s.

ARGENTINE BEEF EXPORTS.

Cable reports of Argentine exports of beef this week up to March 5, 1927, show exports from that country were as follows: To England, 101,896 quarters; to the Continent, 106,655 quarters; others, none.

Exports for the previous week were as follows: To England, 130,992 quarters; to the Continent, 52,148 quarters; others, none.

Carcass beef sells chiefly on its good looks. What ruins the looks of a carcass? How should the carcass "splitter" work to prevent this? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

MEAT GRADING CONFERENCES.

Public conferences on livestock and meat grades were held by the U. S. Bureau of Agricultural Economics at Philadelphia, March 1; Boston, March 2, and New York City, March 3.

The conferences were for the purpose of discussing grade standards for vealers and veal carcasses, calves and calf carcasses, live sheep and lambs and dressed lamb and mutton.

The Philadelphia conference was at Municipal Pier 4 South Wharves; the Boston conference in the Exchange Building, and the New York conference in the Customs House.

MEAT IMPORTS AT NEW YORK.

Imports of meats and meat products received at the port of New York for the week ending Feb. 26, 1927, are reported officially as follows:

Point of origin.	Commodity.	Amount.
Canada—Quarters of beef	120
Canada—Calf carcasses	47
Canada—Frozen beef cuts	17,303 lbs.
Canada—Calf livens	370 lbs.
Canada—Pork cuts	6,352 lbs.
Canada—Pork tenderloins	1,995 lbs.
Canada—Pork loins	5,672 lbs.
Canada—Smoked meat	2,639 lbs.
Canada—Sweet pickled pork	30,000 lbs.
Canada—Frozen veal cuts	5,329 lbs.
Canada—Cooked hams	615 lbs.
Brazil—Corned beef in tins	36,000 lbs.
England—Bacon	120 lbs.
Germany—Smoked pork	112 lbs.
Italy—Sausage	1,835 lbs.
Italy—Smoked pork	660 lbs.
Ireland—Smoked pork	1,496 lbs.

What pork cuts are cured in dry salt and how is it done? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

WHOLESALE DRESSED MEAT PRICES.

Wholesale prices of Western dressed meats were quoted by the U. S. Bureau of Agricultural Economics at Chicago and three Eastern markets on Thursday, March 3, 1927, as follows:

	CHICAGO.	BOSTON.	NEW YORK.	PHILA.
Fresh Beef:				
STEERS (Hvy. Wt., 700 lbs. up):				
Choice	\$15.50@17.00	\$17.00@18.00	\$17.00@19.00	.....
Good	14.50@15.50	16.00@17.00	16.00@17.00	16.00@17.00
STEERS (Lt. & Med. Wt., 700 lbs. down):				
Choice	17.50@20.00	.....	17.50@19.00	18.50@20.00
Good	15.00@17.00	.....	17.50@19.00	16.00@17.50
STEERS (All Weights):				
Medium	13.00@15.00	14.50@16.00	14.00@16.00	14.50@16.00
Common	11.50@13.00	.....	13.00@14.00	.....
COWS:				
Good	13.50@14.50	13.00@13.50	13.00@15.00	13.00@14.50
Medium	12.00@13.50	11.50@13.00	12.00@14.00	12.00@13.50
Common	10.50@12.00	10.50@11.50	10.50@12.00	11.00@12.00
Fresh Veal (1):				
VEALERS:				
Choice	21.00@23.00	.....	22.00@24.00	23.00@24.00
Good	19.00@21.00	.....	20.00@23.00	21.00@22.00
Medium	16.00@18.00	16.00@18.00	19.00@21.00	17.00@19.00
Common	14.00@16.00	14.00@16.00	16.00@18.00	15.00@16.00
CALF CARCASSES (2):				
Choice	.....	.....	.....	17.00@18.00
Good	.....	.....	.....	15.00@17.00
Medium	.....	.....	.....	14.00@15.00
Common	.....	.....	.....	12.00@13.00
Fresh Lamb and Mutton:				
LAMB (30-42 lbs.):				
Choice	27.00@29.00	26.00@27.00	27.00@29.00	28.00@29.00
Good	25.00@27.00	24.00@26.00	25.00@28.00	27.00@28.00
LAMB (42-55 lbs.):				
Choice	.....	24.00@26.00	26.00@28.00	26.00@27.00
Good	.....	22.00@24.00	25.00@27.00	24.00@26.00
LAMB (All Weights):				
Medium	23.00@24.00	22.00@24.00	24.00@26.00	25.00@26.00
Common	21.00@22.00	.....	22.00@24.00	22.00@24.00
MUTTON (Ewes):				
Good	16.00@18.00	16.00@18.00	15.00@17.00	16.00@18.00
Medium	14.00@16.00	14.00@16.00	13.00@15.00	14.00@16.00
Common	12.00@14.00	12.00@14.00	11.00@13.00	12.00@14.00
Fresh Pork Cuts:				
LOINS:				
8-10 lb. av.	24.50@25.50	24.50@26.00	26.00@27.00	25.00@27.00
10-12 lb. av.	22.50@24.00	24.00@25.00	24.00@26.00	24.00@25.00
12-15 lb. av.	21.00@22.50	21.50@23.00	22.00@24.00	22.00@24.00
15-18 lb. av.	20.50@21.00	20.00@21.00	20.00@22.00	20.00@22.00
18-22 lb. av.	19.50@20.50	18.00@20.00	19.00@21.00	.....
SHOULDERS:				
N. Y. Style: Skinned	16.00@17.00	.....	18.00@20.00	18.00@20.00
PICNICS:				
4-6 lb. av.	.....	17.50@18.50	.....	17.50@18.50
6-8 lb. av.	.....	16.50@18.00	.....	16.50@17.50
BUTTS: Boston Style	20.00@21.50	.....	23.00@25.00	22.00@23.00
SPARE RIBS: Half Sheets	14.00@16.00	.....	.....	.....
TRIMMINGS:				
Regular	11.50@12.50	.....	.....	.....
Lean	18.50@21.00	.....	.....	.....

(1) Includes "skin on" at New York and Chicago.

(2) Includes sides at Boston and Philadelphia.

CATTLE**HOGS****CALVES****SHEEP**

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RECEIPTS AT CENTERS.

SATURDAY, FEBRUARY 20, 1927.

	Cattle.	Hogs.	Sheep.
Chicago	200	3,000	2,000
Kansas City	800	1,500	...
Omaha	200	4,700	1,200
St. Louis	250	4,000	150
St. Joseph	150	2,100	3,000
Sioux City	500	6,000	300
St. Paul	200	1,300	5,500
Oklahoma City	200	300	...
Fort Worth	400	200	500
Milwaukee	...	100	...
Denver	100	500	1,000
Louisville	100	...	200
Wichita	200	1,000	300
Indianapolis	200	3,000	100
Pittsburgh	100	1,500	500
Cincinnati	100	900	...
Buffalo	100	900	400
Cleveland	...	200	...
Nashville	100	300	...
Toronto	400	400	400

MONDAY, FEBRUARY 28, 1927.

	Cattle.	Hogs.	Sheep.
Chicago	18,000	37,000	14,000
Kansas City	14,500	12,000	7,000
Omaha	9,500	10,000	8,000
St. Louis	4,000	14,000	1,300
St. Joseph	3,000	4,000	7,000
Sioux City	4,000	10,000	4,500
St. Paul	4,000	13,000	3,000
Oklahoma City	800	800	...
Fort Worth	3,000	2,000	...
Milwaukee	200	500	...
Denver	5,700	3,500	6,000
Louisville	1,100	1,100	100
Wichita	3,800	4,500	500
Indianapolis	1,000	3,000	200
Pittsburgh	1,000	6,000	2,000
Cincinnati	1,700	4,500	400
Buffalo	2,400	11,000	15,000
Cleveland	900	4,000	2,500
Nashville	100	800	200
Toronto	2,500	1,300	700

TUESDAY, MARCH 1, 1927.

	Cattle.	Hogs.	Sheep.
Chicago	9,000	20,000	13,000
Kansas City	9,500	9,000	8,000
Omaha	7,000	11,000	9,500
St. Louis	3,800	13,000	1,500
St. Joseph	2,200	5,000	3,500
Sioux City	3,500	11,000	1,000
St. Paul	2,000	7,000	500
Oklahoma City	500	300	...
Fort Worth	1,800	1,000	...
Milwaukee	800	2,500	200
Denver	800	1,800	800
Louisville	100	900	...
Wichita	1,200	1,000	300
Indianapolis	1,400	5,500	1,200
Pittsburgh	100	500	300
Cincinnati	400	2,700	300
Buffalo	200	1,200	...
Cleveland	200	2,000	1,000
Nashville	100	700	100
Toronto	400	1,000	400

WEDNESDAY, MARCH 2, 1927.

	Cattle.	Hogs.	Sheep.
Chicago	7,000	12,000	10,000
Kansas City	4,000	7,500	3,500
Omaha	6,500	14,000	12,500
St. Louis	2,000	15,000	1,000
St. Joseph	2,000	5,000	4,500
Sioux City	3,000	12,000	2,000
St. Paul	2,500	13,500	1,500
Oklahoma City	1,700	1,300	...
Fort Worth	1,500	1,000	...
Milwaukee	500	1,500	100
Denver	1,700	1,100	2,700
Louisville	100	700	100
Wichita	500	1,800	300
Indianapolis	800	4,000	400
Pittsburgh	100	1,200	500
Cincinnati	500	2,400	100
Buffalo	100	2,700	600
Cleveland	300	3,100	1,000
Nashville	100	500	100
Toronto	1,100	1,700	100

THURSDAY, MARCH 3, 1927.

	Cattle.	Hogs.	Sheep.
Chicago	8,000	37,000	13,000
Kansas City	2,500	5,000	4,000
Omaha	3,500	14,500	9,500
St. Louis	2,000	11,500	2,000
St. Joseph	6,000	3,500	4,000
Sioux City	2,500	15,000	1,500
St. Paul	2,300	9,000	3,000
Oklahoma City	1,000	500	...
Fort Worth	2,200	1,300	300
Milwaukee	600	1,500	400
Denver	1,300	1,900	500
Wichita	300	2,100	100
Indianapolis	400	3,500	300
Pittsburgh	...	1,500	800
Cincinnati	600	2,000	200
Buffalo	1,100	1,200	...
Cleveland	100	1,500	1,500

FRIDAY, MARCH 4, 1927.

	Cattle.	Hogs.	Sheep.
Chicago	2,000	28,000	15,000
Kansas City	600	4,000	1,500
Omaha	1,500	12,000	8,500
St. Louis	800	11,500	500
St. Joseph	600	4,500	8,000
Sioux City	1,000	10,500	2,600
St. Paul	2,300	9,500	5,500
Oklahoma City	800	700	...
Fort Worth	1,500	1,200	300
Milwaukee	200	500	...
Denver	...	1,400	7,500
Wichita	700	1,000	100
Indianapolis	1,000	4,000	800
Pittsburgh	...	2,000	1,500
Cincinnati	400	2,300	100
Buffalo	300	2,800	4,600
Cleveland	200	1,600	3,500

LIVE STOCK MARKETS

CHICAGO.

(Reported by U. S. Bureau of Agricultural Economics.)
Chicago, March 4, 1927.

CATTLE—Approximately 43,000 head of cattle during the first four days of the calendar week, the smallest run for a similar period since April, were too small to go around. Upturns on kinds scaling 1,300 lbs. upward amounted to 25@50c. Better grades yearlings and all light heifers shared the upturn—most heifers being fully 50c up and in many instances 75c higher.

Weighty bullocks reached \$13.25, a new high mark for the season, most heavy bullocks being inbetween grades which sold at \$11.25@12.50.

A spread of \$9.00@11.25 took most of the steer crop, heavies selling at \$1.00 or more over comparable grade lights. Long yearlings reached \$12.25, few selling above \$11.00. Common warmed up steers went into killing channels as low as \$8.00. Scarcity of steers broadened the demand for cows, and the latter are seasonally working higher.

Few light heifers were available under \$7.00 as the week closed, mostly \$7.50@9.00, choice yearling heifers selling up to \$11.00. Bulls held steady and light vealers, influenced by small receipts worked \$1.00 higher.

HOGS—Decreased receipts forced 25@35c advance for week; prices generally 35@50c higher at best time; shipping demand narrowed late; large local operators moderate buyers all week; week's top \$12.50; closing top, \$12.35; late bulk 140-200 lb. averages, \$11.90@12.15; most 210-250 lb. weights, \$11.65@12.00; bulk heavier butchers \$11.50@11.65; most packing sows, \$10.50@10.75; best pigs, upward to \$12.30; bulk, \$11.75@12.10.

SHEEP—An improved dressed trade with short supplies and active shipping demand forced lamb values sharply higher in spectacular trade, closing in an anticlimax \$1.00@1.25 above a week ago. Sheep values are 25@35c higher.

The week's top of \$16.15 was paid on Wednesday, a practical top of \$15.75 ruling at the close, most desirable lambs at \$14.75@15.50, with heavy lambs at \$14.35@15.00, and natives \$14.25@15.25.

Clipped lambs bulked at \$12.50@13.00 with the week's top at \$13.50. Bulk fat ewes sold late 25@35c higher at \$8.75@9.50, with the week's top at \$9.60, good yearling wethers bulking around \$12.00 with top for the week at \$12.75.

KANSAS CITY.

(Reported by U. S. Bureau of Agricultural Economics.)
Kansas City, Mo., March 3, 1927.

CATTLE—There has been a prevailing demand for better grades of medium and heavyweight steers, and prices are generally 25c higher for the week, while light-weight steers and yearlings sold unevenly steady to 25c higher, with shortfed kinds sharing the full gain.

Choice 1,370 lb. steers topped the week's trade at \$12.50, and best medium weight offerings went at \$12.25. Bulk of fed arrivals cashed from \$8.25@10.75, with a few desirable Colorados up to \$11.25.

Fat she stock closed at steady to 25c higher rates with fed heifers sharing the full advance. Bulls are around 10@15c higher, and veal calves are steady to 50c up with the top at \$12.50.

HOGS—A strong under tone also prevailed in the hog trade during the first part of the week, and substantial price gains were scored. Some weakness developed on today's session and a part of the early advance was lost, especially on weighty arrivals.

Shipping demand was rather broad for the lighted weights, and kinds scaling 200 lbs. and down are 35@50c higher than

last Thursday, while weightier selections are from 20@35c up. The week's top was \$12.15 paid for choice 140-170 lb. averages. Packing grades closed 10@15c higher with \$10.25@10.60 taking the bulk.

SHEEP—Fat lamb prices continued their upward trend and scored a full dollar advance over a week ago. A moderate reduction was made in values on Thursday's market which is the first setback in prices for three weeks.

The week's top on desirable fed westerns reached \$15.10, but at the close, \$15.00 took a comparable grade. Bulk of arrivals sold from \$14.00@15.00. Aged sheep were relatively scarce and sold at steady to 25c higher rates. Best fat ewes made \$9.15, and others ranged from \$8.50@9.00.

OMAHA.

(Reported by U. S. Bureau of Agricultural Economics.)

Omaha, Nebr., March 3, 1927.

CATTLE—There has been little change in the market on general run of fed steers and yearlings for the week, the early strength on yearlings and lightweights being largely lost today.

Good and choice weighty steers, however, continued in broad demand, and prices advanced 25@40c. Yearlings sold upward to \$11.20 and several loads weighty steers earned \$11.25@11.75, with 1,328 lb. and 1,505 lb. averages \$12.00. Best weighty cows advanced fully 25c and other she-stock, bulls and veals held steady.

HOGS—While there has been daily fluctuation in the hog trade, the general trend to prices has been towards a higher level, and comparisons Thursday with Thursday show lights and butchers 15@25c up, with packing grades firm.

Weight discrimination has cropped out in the weeks trade and this has tended to widen the spread of prices to some extent. On Thursday's trade, bulk of the 160-200 lb. lights cleared \$11.50@11.60;

top, \$11.65; 200-250 lb. butchers, \$11.30@11.50; 250-350 lb. butchers, \$11.10@11.30; packing sows, \$10.00@10.25; stags, \$9.75 and down.

SHEEP—Sensational advances developed in the fat lamb trade during the period under review, traceable to the sharp curtailment of supplies at eastern market centers, while local supplies have been of fairly liberal volume.

In a general way, fat lamb prices show a net upturn of \$1.00 per cwt., with Thursday's bulk of fed woolled lambs, averages 86-93 lbs., \$14.60@14.85; extreme top, \$15.25; while fed clipped lambs cashed \$12.75@13.00; averages, 83-90 lbs.

Sheep are around 25c higher for the period; choice fat ewes noted upward to \$9.50.

ST. LOUIS.

(Reported by U. S. Bureau of Agricultural Economics.)
E. St. Louis, Ill., March 3, 1927.

CATTLE—Light steer receipts met with a strong demand, while mixed yearlings and heifers suffered sharp price recessions partially due to lenter season.

Compared with last Thursday, steers sold strong to 25c higher; mixed yearlings and heifers, 25@75c lower; best kinds of most cows and low cutters steady; medium bulls 25@50c higher; vealers \$1.25 lower.

Tops for week; matured steers, \$11.50; yearlings, \$10.50; mixed yearlings \$10.00; bulk steers, \$8.25@10.25; fat mixed yearlings and heifers, \$8.00@9.25; cows, \$5.25@6.50; low cutters, \$4.00@4.50.

HOGS—With receipts considerably lighter this week than last, the market gained considerable strength, particularly on light hogs which are 25@40c higher, and pigs which are 50@75c higher than last Thursday.

Medium weight butchers are 25@35c higher, and heavy hogs 15@25c higher, with packing sows 25@35c higher than last Thursday. Top was \$12.25 today, bulk; 160-190 lb. weights \$12.20 and \$12.25; 200-220 lb., \$11.90@12.15; 230-250 lb., \$11.65@

LIVESTOCK PRICES AT LEADING MARKETS.

Following are livestock prices at five leading Western markets on Thursday, March 3, 1927, as reported to THE NATIONAL PROVISIONER by leased wire of the Bureau of Agricultural Economics, U. S. Department of Agriculture:

	CHICAGO.	E. ST. LOUIS.	OMAHA.	KANSAS CITY.	ST. PAUL.
Hogs (Soft or oily hogs and roasting pigs excluded):					
Hvy. wt. (250-350 lbs.), med.-ch.	\$11.50@11.85	\$11.25@11.65	\$10.75@11.35	\$11.00@11.50	\$11.25@11.50
Med. wt. (200-250 lbs.), med.-ch.	11.60@12.25	11.35@12.00	11.15@11.50	11.40@11.80	11.35@11.65
Lt. wt. (160-200 lbs.), com.-ch.	11.75@12.35	11.85@12.10	11.35@11.65	11.65@12.15	11.60@11.75
Lt. lt. (130-160 lbs.), com.-ch.	11.00@12.35	11.25@12.10	11.40@11.65	11.75@12.15	11.75@12.90
Packing sows, smooth and rough.	10.25@10.90	9.75@10.35	10.10@10.75	10.90@10.50	10.90@10.50
Slighter pigs (130 lbs. down), med.-ch.	11.50@12.30	11.00@12.00	11.75@12.25	12.00@12.50	12.00@12.50
Av. cost and wt., Wed. (pigs excluded)	11.84-236 lb.	11.87-226 lb.	11.30-237 lb.	11.45-238 lb.	11.62-222 lb.
Slaughter Cattle and Calves:					
STEERS (1,500 LBS. UP):					
Good-ch.	11.25@13.50	.....	10.35@12.50	10.35@13.00	.....
STEERS (1,100-1,500 LBS.):					
Choice	11.75@13.50	10.50@12.50	11.25@12.50	11.25@12.85	10.90@12.35
Good	10.25@12.75	9.50@10.50	9.65@11.75	9.90@12.00	9.25@11.50
Medium	9.00@11.25	7.75@9.50	7.35@10.00	7.40@10.00	7.75@9.75
Common	7.25@9.00	6.50@7.75	5.75@7.35	5.75@7.40	6.50@8.50
STEERS (1,100 LBS. DOWN):					
Choice	11.50@12.75	10.50@12.00	11.15@12.50	11.25@12.65	10.90@11.75
Good	9.00@11.75	9.50@10.50	9.40@11.15	9.50@11.25	8.85@10.75
Medium	8.50@10.00	7.75@9.50	7.25@9.65	7.40@9.00	7.25@9.35
Common	7.00@9.00	6.50@7.75	5.50@7.35	5.75@7.40	6.25@7.50
Canner and cutter	6.00@7.00	5.25@6.50	4.50@5.50	4.50@5.75	5.50@6.35
L.T. YRLG. STEERS AND HEIFERS:					
Good to choice (850 lbs. down).	9.00@12.25	8.75@11.00	8.75@11.75	8.75@12.00	8.75@11.50
HEIFERS:					
Good-choice (850 lbs. up)	7.25@10.75	7.25@9.25	7.00@10.40	7.00@10.25	7.00@10.50
Common-med. (all weights)	6.00@8.50	5.50@8.00	5.25@7.85	5.15@7.75	5.75@8.00
COWS:					
Good to choice	6.00@8.25	5.50@7.75	6.35@8.25	6.25@7.75	6.10@7.75
Common and medium	5.25@6.00	4.75@5.50	5.10@6.35	5.15@6.25	5.00@6.10
Canner and cutter	4.25@5.25	3.05@4.75	4.00@5.10	3.75@5.15	4.00@5.00
BULLS:					
Good-ch. (beef 1,500 lbs. up)	6.50@6.75	5.25@6.25	6.00@6.50	6.15@6.35	6.25@6.50
Good-ch. (1,500 lbs. down)	6.50@7.50	5.25@6.25	6.00@7.00	6.15@6.65	6.25@6.65
Can.-med. (canner and bologna)	5.50@6.75	4.25@6.50	4.75@6.00	4.90@6.15	5.25@6.25
CALVES:					
Medium to choice (milk fed. exc.)	7.00@9.00	6.00@9.00	6.00@8.50	6.75@8.75	5.00@7.25
Cull-common	5.00@7.00	5.00@6.00	4.50@6.00	5.00@6.75	4.50@5.90
VEALERS:					
Medium to choice	10.00@15.50	10.00@14.75	8.50@12.00	7.50@12.50	9.00@13.50
Cull-common	6.00@10.00	5.00@10.00	5.00@8.50	5.00@7.50	5.75@9.00
Slaughter Sheep and Lambs:					
Lambs, med. to choice (84 lbs. down)	13.25@15.75	12.75@15.50	13.25@15.00	13.25@15.00	12.50@15.00
Lambs, med.-ch. (92 lbs. up)	11.25@15.15	11.00@13.25	11.00@13.25	11.00@13.25	9.75@12.50
Lambs, cull-com. (all weights)	11.00@13.25	10.25@13.25	10.25@12.50	10.50@13.25	9.75@12.50
Yearling wethers, medium to choice	11.00@13.75	10.25@13.25	10.25@12.50	10.50@13.25	9.75@12.50
Ewes, common to choice	7.00@9.00	5.75@9.25	6.75@9.50	6.50@9.25	5.75@8.75
Ewes, canners and cull	2.50@4.00	2.50@5.75	2.50@6.75	2.00@6.50	2.00@5.75

11.85; 260 lb. and up \$11.50@11.60; good native pigs, \$11.50@12.00; packing sows \$10.50@10.65.

SHEEP—All ovine classes reached record price levels for the season, Nebraska lambs bringing \$15.75 at mid-week against \$14.25 for feed lot mates a week ago.

Lambs and yearlings are \$1.25@1.50 higher; aged sheep, 25@50c above last Thursday. Most fed lambs earned \$15.00@15.75; natives \$14.25@15.25; culls, \$11.00@12.00; fat ewes up to \$9.25; yearlings, \$12.50@13.25.

ST. JOSEPH.

(Special Letter to The National Provisioner.)

So. St. Joseph, Mo., March 1, 1927.

CATTLE—Cattle receipts for two days this week around 7,000. Most of these were beef steers and yearlings, and quality was generally good. Heavier steers and best yearlings are quoted steady to strong for the period, with others weak to a shade lower.

Best steers averaging 1,353 lbs., topped at \$11.50; good, medium and light-weights sold up to \$10.50, with bulk of all sales \$8.75@10.25. Colorado and Nebraska pulpers sold \$8.75@10.00. Mixed yearlings sold mostly \$8.50@9.25.

Cows held steady, while heifers are weak to 10@15c lower. Odd head of choice cows sold \$7.50@8.00; bulk of fair to good kinds \$5.50@7.00, and canners and cutters \$3.75@4.75. Heifers sold largely \$7.00@8.50, with best around \$9.25.

Bulls held steady, with most bolognas \$5.25@5.90, and choice grades up to \$6.50. Calves uneven with best veals today at \$12.00.

HOGS—Hog receipts for two days around 9,000 and the market 20@30c higher than last week's close. Today's top \$12.00 on light-lights, with bulk of all sales \$11.25@11.70. Packing sows mostly \$10.25@10.50.

SHEEP—Sheep receipts light, totaling around 8,000 for the two days. Lambs 50@75c higher, today's top \$14.65 with weighty kinds down to \$14.00.

Clipped lambs were quoted up to \$13.00 or better. Aged stock scarce and the market firm. Best ewes sold at \$9.00, and a few yearlings sold Monday \$11.85@12.00.

ST. PAUL.

(Reported by U. S. Bureau of Agricultural Economics and Minnesota Dept. of Agriculture.)

St. Paul, Minn., March 2, 1927.

CATTLE—The cattle market for the week extending from Wednesday to Wednesday was fully steady to 25c higher; spots 50c higher on the more desirable grades. The stock was strong to 25c higher generally, while bulls were steady to 25c higher. Vealers averaged 25@50c lower.

Mediumweight steers sold numerously from \$9.50@10.25, while lightweights cashed most frequently from \$8.50@9.25. Ordinary material was salable downward to around \$8.00. Most she stock cashed at \$5.50@7.50, with bulls largely \$5.75@6.25. Vealers sold recently from \$12.50@13.50 for good lights; medium kinds, \$9.00@10.00, cull and common vealers \$6.00@8.50.

HOGS—The hog market is around 50c or more higher than last Wednesday Feb. 23rd, which proved the low day of that month. Desirable hogs averaging around 200 lbs. and down are selling at \$11.75@11.90, with bulk of the 190 to 300 lb. averages at \$11.50@11.75; sows \$10.25@10.50; pigs mostly \$12.50.

SHEEP—The net advance in fat lambs during the past week amounted to about \$1.50, putting desirable offerings today at \$15.00@15.25, a load of 95 lb. lambs at \$14.75, while light and handweight fat ewes are salable from \$8.50@8.75.

How hot should the water be in the hog scalding vat? Ask "The Packer's Encyclopedia," the "blue book" of the industry.

PACKERS' PURCHASES.

Purchases of livestock by packers at principal centers for the week ending Saturday, Feb. 26, 1927, with comparisons, are reported to The National Provisioner as follows:

CHICAGO.			
	Cattle.	Hogs.	Sheep.
Armour & Co.	6,893	16,100	14,895
Swift & Co.	5,464	9,200	16,832
Morris & Co.	3,064	7,700	9,487
Wilson & Co.	4,927	11,300	9,334
Anglo-Amer. Prov. Co.	978	2,000	.....
G. H. Hammond Co.	2,858	5,000	.....
Libby, McNeill & Libby	901	.....	.....

Brennan Packing Co., 6,500 hogs; Miller & Hart, 7,300 hogs; Independent Packing Co., 3,500 hogs; Boyd, Latham & Co., 5,000 hogs; Western Packing & Provision Co., 7,800 hogs; Roberts & Oake, 5,000 hogs; others, 28,000 hogs.

KANSAS CITY.			
	Cattle.	Calves.	Hogs.
Armour & Co.	3,225	1,082	4,170
Cudahy Pkg. Co.	2,600	806	3,554
Fowler Pkg. Co.	971	.....	4,005
Morris & Co.	3,138	948	2,507
Swift & Co.	4,616	1,013	9,028
Wilson & Co.	4,100	509	7,705
Local butchers.	682	150	2,637
Standard Rendering Co.	.....	.....	16
Total	19,361	4,628	20,091

OMAHA.			
	Cattle and Calves.	Hogs.	Sheep.
Armour & Co.	4,146	10,819	8,345
Cudahy Pkg. Co.	5,331	10,672	10,093
Dold Pkg. Co.	806	5,100	.....
Morris & Co.	3,390	4,170	4,705
Swift & Co.	6,718	7,748	9,458
Eagle Pkg. Co.	26	.....	.....
Glaser Pkg. Co.	26	.....	.....
Hoffman Bros.	62	.....	.....
Mayerowich & Vail.	79	.....	.....
Omaha Pkg. Co.	54	.....	.....
J. Rife Pkg. Co.	11	.....	.....
J. Roth & Sons.	77	.....	.....
So. Omaha Pkg. Co.	127	.....	.....
Lincoln Pkg. Co.	190	.....	.....
Morrell Pkg. Co.	26	.....	.....
Sinclair Pkg. Co.	146	.....	.....
Nagle Pkg. Co.	177	.....	.....
Wilson & Co.	240	.....	.....
Kennett-Murray Co.	240	2,243	.....
J. W. Murphy	.....	9,021	.....
Other buyers, Omaha.	.....	15,581	.....
Total	21,658	65,354	32,601

ST. LOUIS.			
	Cattle.	Calves.	Hogs.
Armour & Co.	10	24	220
Swift & Co.	1,182	2,717	674
Morris & Co.	2,016	1,350	343
East Side Pkg. Co.	2,040	675	290
Others	4,350	1,354	14,347
Total	8,498	7,120	15,814

ST. JOSEPH.			
	Cattle.	Calves.	Hogs.
Swift & Co.	3,330	908	10,336
Armour & Co.	2,115	370	4,953
Morris & Co.	1,906	370	5,085
Others	1,634	712	11,679
Total	9,045	2,150	32,053

CINCINNATI.			
	Cattle.	Calves.	Hogs.
E. Kahn's Sons Co.	775	90	4,824
Kroger Groc. & Bak. Co.	251	77	2,395
Gus Jaengling	135	114	50
J. F. Schroth Pkg. Co.	16	.....	2,948
H. H. Meyer Pkg. Co.	37	.....	2,435
J. Hilberg's Sons.	134	10	41
A. Sander Pkg. Co.	5	.....	1,865
Sam Gall	6	15	369
J. Schlueter's Sons.	240	227	65
Wm. G. Rehn's Sons.	136	47	.....
Total	1,735	580	14,568

ST. PAUL.			
	Cattle.	Calves.	Hogs.
Armour Pkg. Co.	2,823	4,841	13,007
Cudahy Pkg. Co.	408	1,580	1,440
Hertz Bros.	230	35	.....
Swift & Co.	4,372	7,910	19,671
United Pkg. Co.	1,330	113	.....
Others	685	504	15,946
Total	9,848	14,983	48,618

MILWAUKEE.			
	Cattle.	Calves.	Hogs.
Pinkerton Pkg. Co.	1,944	7,514	8,131
U. D. B. Co., N. Y.	23	.....	204
Swift, Harrisburg, Pa.	66	.....	.....
The Layton Co.	.....	562	.....
R. Gunz & Co.	115	28	67
Armour & Co., Milw.	438	.....	.....
Armour & Co., Chicago.	249	.....	.....
Corkran Hill, Baltimore	.....	379	.....
Bimber, Harrison, N. J.	.....	608	.....
Swift, Baltimore, Md.	.....	198	.....
N. Y. B. D. M. Co., N. Y.	17	.....	.....
Hutchers	209	329	34
Others	84	129	46
Total	2,905	8,091	10,925

WICHITA.			
	Cattle.	Calves.	Hogs.
Cudahy & Co.	1,110	508	5,943
Dold Pkg. Co.	470	27	4,017
Local butchers.	170	.....	.....
Total	1,750	625	9,960

DENVER.			
	Cattle.	Calves.	Hogs.
Swift & Co.	805	210	8,003
Armour & Co.	422	192	2,781
Blayne-Murphy Co.	429	80	1,326
Others	335	103	534
Total	2,061	591	7,644

OKLAHOMA.			
	Cattle.	Calves.	Hogs.
Morris & Co.	2,020	606	2,810
Wilson & Co.	2,083	607	3,037
Other butchers.	50	.....	364
Total	4,162	1,273	5,711

INDIANAPOLIS.			
	Cattle.	Calves.	Hogs.
Eastern buyers.	1,282	3,261	10,421
Kingan & Co.	2,100	1,071	13,713
Armour & Co.	134	38	3,219
Indianapolis Abat. Corp.	1,715	7	40
Hilgelmier Bros.	.....	.....	1,115
Brown Bros.	187	6	.....
Riverview Pkg. Co.	4	.....	178
Schussler Pkg. Co.	33	.....	224
Meier Pkg. Co.	104	8	339
Bell Pkg. Co.	134	.....	435
Indianapolis Prov. Co.	9	12	225
A. Wabnitz	16	48	48
Hoosier Abat. Co.	18	.....	.....
Others	407	100	304
Total	6,143	4,551	30,173

SIOUX CITY.			
	Cattle.	Calves.	Hogs.
Cudahy & Co.	3,178	659	14,092
Armour & Co.	3,452	705	13,190
Swift & Co.	2,187	603	7,240
Sacka Pkg. Co.	149	10	4
Smith Bros. Pkg. Co.	21	8	31
Local butchers.	87	4	.....
Order buyers and packer shipments	1,629	126	17,436
Total	11,003	2,115	52,002

RECAPITULATION.
Recapitulation of packers' purchases by market for the week ending Feb. 26, 1927, with comparisons:

CATTLE.			
	Week ending Feb. 26.	Prev. week.	Cor. week, 1926.
Chicago	25,205	27,945	28,862
Kansas City	19,361	18,818	18,356
Omaha	21,658	21,989	21,386
St. Louis	8,498	11,268	17,847
St. Joseph	9,045	10,276	10,519
Sioux City	11,003	11,857	.....
Oklahoma City	4,162	4,135	3,194
Indianapolis	6,143	5,808	5,358
Cincinnati	1,735	1,654	1,534
Milwaukee	2,905	2,734	1,877
Wichita	1,750	1,574	1,585
Denver	2,061	1,725	1,992
St. Paul	9,848	9,669	9,947
Total	123,064	129,127	122,073

HOGS.			
	Week ending Feb. 26.	Prev. week.	Cor. week, 1926.
Chicago	115,000	92,100	101,200
Kansas City	29,601	27,501	21,780
Omaha	65,354	62,611	71,303
St. Louis	15,814	33,143	59,835
St. Joseph	12,006	12,006	21,963
Sioux City	62,002	54,411	.....
Oklahoma City	5,711	4,415	2,880
Indianapolis	30,173	25,945	33,215
Cincinnati	14,568	13,945	13,500
Milwaukee	10,925	8,313	8,527
Wichita	9,960	9,102	6,891
Denver	7,644	8,246	10,890
St. Paul	48,618	51,258	53,620
Total	490,523	410,696	405,713

SHEEP.			
	Week ending Feb. 26.	Prev. week.	Cor. week, 1926.
Chicago	50,548	51,944	50,020
Kansas City	15,127	14,496	24,447
Omaha	32,601	26,063	34,154
St. Louis	20,643	5,928	4,981
St. Joseph	29,021	24,621	28,952
Sioux City	6,983	9,626	.....
Oklahoma City	34	71	172
Indianapolis	2,549	3,461	894
Cincinnati	721	1,033	551
Milwaukee	406	234	33
Wichita	1,315	659	1,177
Denver	4,736	5,294	5,885
St. Paul	7,532	6,098	3,929
Total	172,256	150,578	164,905

NEW YORK LIVE STOCK.

Receipts of live stock at New York for week ending Feb. 26, 1927, are reported officially as follows:

CATTLE.			
	Calves.	Hogs.	Sheep.
Jersey City	8,004	5,095	13,578
New York	2,887	22,036	8,150
Central Union	3,227	1,572	22,254
Total	6,941	12,513	27,070
Previous week	8,190	11,554	28,635
Two weeks ago	8,250	13,575	25,485

HIDE AND SKIN MARKETS

Chicago.

PACKER HIDES—There was an active trade during week on most descriptions except heavy native cows and bulls at prices steady with last obtained. The reduction in price for which buyers have been waiting did not materialize. Light native cows advanced $\frac{1}{4}$ c late in the week, after selling at steady price early.

Up to middle of week, movement was confined to light native cows, branded cows and extreme native steers, around 54,000 moving at steady prices. This apparently ended deadlock and at end of week there was a further broad movement on most all descriptions; details as to quantities not yet obtainable but generally felt that movement for entire week covered over 100,000 hides, mixed January-February take-off.

Spread native steers inactive at this season and quoted nominally 15@15 $\frac{1}{2}$ c. Heavy native steers sold at 14c. Early sales of around 14,000 extreme native steers at 13 $\frac{1}{2}$ c.

Butt branded steers sold at 13 $\frac{1}{2}$ c; Colorados at 13c. Heavy Texas steers brought 13 $\frac{1}{2}$ c, light Texas steers 12 $\frac{1}{2}$ c and extreme light Texas steers moved with branded cows at 12c.

As far as learned, movement did not include heavy native cows, which are held firmly at 12 $\frac{1}{2}$ c, with bids of 12c. Light native cows sold early to number of about 25,000 at 13c, a steady price; later, one killer sold 5,000 light cows at 13 $\frac{1}{4}$ c, or $\frac{1}{4}$ c higher; another packer sold 1,500 St. Paul light cows at 13 $\frac{1}{2}$ c. Branded cows were sold by several packers at 12c, a steady price.

Bulls inactive; last trading in native bulls at 9 $\frac{1}{2}$ c; branded bulls last sold at 8c, for all points.

SMALL PACKER HIDES—Nothing new, locally, in the small packer hide market, most local killers having sold March productions during previous week, at 12 $\frac{1}{2}$ c for all-weight native steers and cows and 11 $\frac{1}{2}$ c for the branded; native bulls brought 9c and branded 8c. Only one local killer with unsold March hides and offerings on these withdrawn; another killer still has March productions at outside plants. Better prices are talked on the light end and some re-sales expected on these hides.

COUNTRY HIDES—Country hides are firm. Some dealers, in order to fill contracts calling for late February and early March delivery, have paid up to 12@12 $\frac{1}{2}$ c, selected, delivered, for all-weights, running around 5 per cent grubs, for prompt delivery. Heavy steers quoted at 10 $\frac{1}{2}$ @11c; bids of 10c declined for heavy cows and steers, asking 10 $\frac{1}{2}$ c. Buffs with moderate percentage of grubs have sold at 11 $\frac{1}{2}$ c, others asking up to 12c.

Extremes steady, with offerings light; free of grub 25-50 lb. weights offered at 13 $\frac{1}{2}$ c, late March delivery; 25-45 lb. generally held firmly at 14c, selected. Bulls quiet and quoted at 7 $\frac{1}{2}$ @8c, selected. All-weight western branded quoted 9 $\frac{1}{2}$ @10c, Chicago freight.

CALFSKINS—Packer calfskin market quiet and nominally 17 $\frac{1}{2}$ c, based on last trading in January skins.

First salted Chicago city calfskins available at 16 $\frac{1}{2}$ c, with buyers' ideas around 16c; a few special selections reported sold at 17c. Outside city skins quoted around 16c. Resalted lots dull and priced at 14@15c, selected. Straight countries quoted around 13 $\frac{1}{2}$ c.

KIPSKINS—Packer kipskins quiet,

nominally 17c, based on last trading in December-January natives. Over-weights quoted around 16 $\frac{1}{2}$ @17c, branded 13 $\frac{1}{2}$ @14c.

First salted Chicago city kips quoted 15 $\frac{1}{2}$ @16c. Outside city kips around 15@15 $\frac{1}{2}$ c. Resalted lots 13 $\frac{1}{2}$ @15c, selected. Straight countries around 13 $\frac{1}{2}$ c asked.

Packer regular slunks quoted nominally \$1.25. Hairless slunks around 75¢ flat, with 20 per cent No. 2's.

HORSEHIDES—Horsehides continue slow. Choice renderers priced at \$5.00@5.25; good mixed lots have sold up to \$4.75. Ordinary country lots priced at \$4.00@4.50.

SHEEPSKINS—Dry pelts quoted at 22@25¢ per lb., according to section. Packer shearings quiet, few being produced at this season and these good part No. 2's. Market nominally around \$1.00@1.05 for the quality available. Pickled skins firm, with local large producers well sold up; market quoted around \$7.00 per dozen, straight run of lamb. Packer wool lambs priced at \$3.25 per cwt. live lamb at Chicago.

PIGSKINS—No. 1 pigskin strips steady; two cars reported sold at 7 $\frac{1}{2}$ c, delivered basis, Chicago freight. Gelatine stocks unchanged and quoted at 4 $\frac{1}{2}$ c for delivery on or before April 1st, last paid.

New York.

PACKER HIDES—City packer hide market has been quiet, awaiting developments in western market. Packers have been holding firm for last sales prices and buyers trying to secure $\frac{1}{2}$ c reduction. With broad movement in West latter end of week, all at steady prices, trading on same basis expected in New York before week is over. February native steers held at 14c, butts at 13 $\frac{1}{2}$ c and Colorados 13c, last trading prices; 15c asked for spread native steers.

COUNTRY HIDES—Country hides firm. Most all types of extremes, regardless of grubs, being held at 14c for 25-45 lb. weights and 13@13 $\frac{1}{2}$ c asked for 25-50 lb.; buyers' ideas generally considerably lower.

CALFSKINS—Calfskin market continues quiet. The 5-7's and 7-9's are held at \$1.85 and 9-12's at \$2.62 $\frac{1}{2}$, with last sales at \$1.90@2.60.

CHICAGO HIDE MOVEMENT.

Receipts of hides at Chicago for the week ending February 26, 1927, 4,894,000 lbs.; previous week, 5,926,000 lbs.; same week, 1926, 3,047,000 lbs.; from January 1 to February 26, 41,848,000 lbs.; same period, 1926, 27,373,000 lbs.

Shipments of hides from Chicago for the week ending February 26, 1927, 6,540,000 lbs.; previous week, 7,293,000 lbs.; same week, 1926, 5,360,000 lbs.; from January 1 to February 26, 47,078,000 lbs.; same period, 1926, 46,856,000 lbs.

He Got the Help!

Advertiser W-822 spent \$2 a week to look for a man through the Classified Advertising Page of THE NATIONAL PROVISIONER.

He got 36 answers. Did it pay?

He had the pick of 36 good men. Nuff sed!

UPPER LEATHER STOCKS IN JAN.

Data on stocks of upper leather (cattle, calf and kip) held by tanners, stocks in process and production during the month of January, 1927, is announced with comparisons, by the U. S. Department of Commerce as follows:

STOCKS HELD BY TANNERS AT END OF MONTH:

	Jan. 1927	Dec. 1926	Jan. 1926
Upper leather (other than patent)—			
Cattle (including kip side), total, sides....	1,807,325	1,804,134	2,127,157
Chrome, sides.....	1,683,247	1,680,546	1,826,319
Combination (chrome and vegetable) sides....	83,988	105,477	266,596
Vegetable, sides.....	30,090	20,111	33,383
Foreign tanned, sides.....			859
Calf, total, skins.....	3,802,473	3,609,788	3,793,579
Kip, total, whole.....	232,350	247,855	292,020

	Jan. 1927	Dec. 1926	Jan. 1926
Patent leather (other than upholstery)—			
Cattle (including kip side), sides.....	789,755	741,633	646,511
Calf and kip, whole.....	7,210	6,554	2,359

UPPER LEATHER IN PROCESS AT END OF MONTH:

	Jan. 1927	Dec. 1926	Jan. 1926
Upper leather (other than patent)—			
Cattle (including kip side), total, sides.....	2,733,254	2,650,720	2,691,454
Chrome, sides.....	4,310,900	3,983,909	3,910,501
Kip, whole skins.....	244,185	233,241	282,169
Patent leather (other than upholstery)—			
Cattle (including kip side), sides.....	1,232,933	1,313,613	1,303,452
Calf and kip, whole.....	63,074	72,744	4,344

PRODUCTION DURING MONTH:

	Jan. 1927	Dec. 1926	Jan. 1926
Upper leather (other than patent)—			
Cattle (including kip side), total, sides.....	1,333,483	1,390,001	1,254,760
Chrome, sides.....	1,182,638	1,216,182	1,119,969
Combination (chrome and veg.), sides.....	116,846	149,634	112,520
Vegetable, sides.....	33,909	31,185	22,251
Foreign tanned, sides.....			859
Calf, total, skins.....	1,232,900	1,260,807	1,229,285
Kip, total, whole skins.....	57,074	58,152	51,485
Patent leather (other than upholstery)—			
Cattle (including kip side), sides.....	776,560	805,324	640,913
Calf and kip, whole.....	10,421	7,023	4

CHICAGO HIDE QUOTATIONS.

Quotations on hides at Chicago for the week ending March 5, 1927, with comparisons, are reported as follows:

	Week ending Mar. 5, '27.	Week ending Feb. 26, '27.	Cor. week 1926.
SPREAD NATIVE			
steers.....15	@15 $\frac{1}{2}$ n	15	@15 $\frac{1}{2}$ n
Heavy native steers.....	@14	@14ax	12 $\frac{1}{2}$ @12 $\frac{1}{2}$
Heavy Texas steers.....	@13 $\frac{1}{2}$	@13 $\frac{1}{2}$ ax	@12
Heavy butt branded steers.....	@13 $\frac{1}{2}$	@13 $\frac{1}{2}$ ax	@12
Heavy Colorado steers.....	@13	@13ax	@11 $\frac{1}{2}$
Ex-light Texas steers.....	@12	@12ax	@11
Branded cows.....	@12	@12ax	@10 $\frac{1}{2}$
Heavy native cows.....	@12 $\frac{1}{2}$ ax	@12 $\frac{1}{2}$ ax	@11
Light native cows.....13	@13 $\frac{1}{2}$	@13	@12
Native bulls.....	@9 $\frac{1}{2}$	9 $\frac{1}{2}$ @9 $\frac{1}{2}$ n	@9 $\frac{1}{2}$
Branded bulls.....	@8	7 $\frac{1}{2}$ @8 $\frac{1}{2}$ n	@8
Calfskins.....	@17 $\frac{1}{2}$	@17 $\frac{1}{2}$	@17 $\frac{1}{2}$
Kips.....	@17	@17	15 $\frac{1}{2}$ @16
Kips, overwt.....16	@17n	16 $\frac{1}{2}$ @17n	@14 $\frac{1}{2}$
Kips, branded.....13 $\frac{1}{2}$	@14n	13 $\frac{1}{2}$ @14n	@13
Stunks, regular.....	@1.25n	@1.25n	@1.25
Stunks, hairless.....	@75n	@75n	50 @60
Light, Native, Butts, Colorados and Texas steers 1c per lb. less than heavies.			

CITY AND SMALL PACKERS.

	Week ending Mar. 5, '27.	Week ending Feb. 26, '27.	Cor. week 1926.
NATIVES, all weights.....	@12 $\frac{1}{2}$	@12 $\frac{1}{2}$	11 $\frac{1}{2}$ @12
Branded hds.....	@11 $\frac{1}{2}$	@11 $\frac{1}{2}$	@10
Bulls, native.....	@9	@9	@10
Branded bulls.....	@8	@8	11 @11 $\frac{1}{2}$
Calfskins.....16	@16 $\frac{1}{2}$	16 @16 $\frac{1}{2}$ n	@15 $\frac{1}{2}$
Kips.....15 $\frac{1}{2}$ @16	15 @15 $\frac{1}{2}$ n	15 @15 $\frac{1}{2}$ n	@15 $\frac{1}{2}$
Stunks, regular.....	@1.00	@1.00	@1.00
Stunks, hairless.....	@.50	@.50	@.40

COUNTRY HIDES.

	Week ending Mar. 5, '27.	Week ending Feb. 26, '27.	Cor. week 1926.
Heavy steers.....10$\frac{1}{2}$@11	10 $\frac{1}{2}$ @11	11 @11 $\frac{1}{2}$	@11 $\frac{1}{2}$
Heavy cows.....10	@10 $\frac{1}{2}$	9 @10 $\frac{1}{2}$	@9 $\frac{1}{2}$
Butts.....11 $\frac{1}{2}$ @12	11 @11 $\frac{1}{2}$ ax	9 $\frac{1}{2}$ @10	@10
Extremes.....13	@14ax	11 @12	@11 $\frac{1}{2}$
Bulls.....7 $\frac{1}{2}$ @8ax	7 $\frac{1}{2}$ @8ax	7 $\frac{1}{2}$ @8	@8
Calfskins.....@13 $\frac{1}{2}$ ax	@13 $\frac{1}{2}$ ax	14 @15	@14
Kips.....@13 $\frac{1}{2}$ ax	@13 $\frac{1}{2}$ ax	13 @14	@13
Light calf.....1.00@1.10	1.00@1.10	90 @1.00	@1.00
Deacons.....1.00@1.10	1.00@1.10	80 @.90	@.90
Slunks, regular.....	@.70	@.70	80 @.60
Slunks, hairless.....15	@.25	15 @.25	30 @.40
Horsehides.....4.00@5.25	4.00@5.25	4.00@4.25	@4.00
Horsekins.....35 @40	35 @40	25 @30	@30

SHEEPSKINS.

	Week ending Mar. 5, '27.	Week ending Feb. 26, '27.	Cor. week 1926.
Packer lambs.....1.00@1.05	1.00@1.05	1.00@1.05	2.25@2.50
Pkrs. shearings.....	1.00 @1.05n		@1.10
Dry pelts.....22 $\frac{1}{2}$ @25	20 @23	23 $\frac{1}{2}$ @25	@25

ICE AND REFRIGERATION

ICE NOTES.

An addition to the cold storage department of the ice and cold storage plant of the Bronson Manufacturing Plant, Bronson, Fla., has just been completed.

A cold storage plant will be erected by R. A. Henderson, Sr., of the Henderson Cash Store, Fort Meyers, Fla.

The Polar Ice & Cold Storage Company, Tampa, Fla., has been incorporated with a capital stock of \$200,000. Incorporators are M. F. McClaren, E. B. Walkeal and M. E. McClaren.

Sidney and Lee Sterns, owners of the Georgia Commission Co., plan to erect a \$30,000 cold storage plant in Albany, Ga.

An ice plant which will include meat storage facilities is to be constructed in Baxley, Ga., by a corporation composed of local capital. The plant will serve Baxley, Hazlehurst, Lumber City, Alma and other contiguous towns in Georgia.

A cold storage plant to cost \$150,000 will be constructed in Terre Haute, Ind., by the Wadley Company.

Twelve large storerooms were recently added to the plant of the New Orleans Cold Storage & Warehouse Company, New Orleans, La.

The New England Steam Corporation, Bethel, Me., has been incorporated with a capital stock of \$200,000 to deal in plants for cold storage, refrigeration and heating. The president of the corporation is Louis C. Kramer, Berlin, N. H.

A new cold storage plant with eight large storage rooms will be opened this month in West Plains, Mo.

A modern cold storage plant will be established soon in Elgin, Nebr., by M. W. Pushendorf of Foster, Nebr.

A three car capacity cold storage plant and 20-ton capacity ice plant will be erected in Leesburg, Va., by the city commissioners. Estimated cost is \$45,000.

The Dixie Ice & Cold Storage Co. will erect a new plant in Millville, N. J.

George A. Redding, Carl A. Lindholm, Harry M. Willis and Jesse N. Lauderman are incorporators of Fisherman's Ice & Cold Storage Co., Wildwood, N. J. Capital stock is \$125,000.

The plant of the Upton Cold Storage Company, Rochester, N. Y., of which Carlton F. Brown is secretary and treasurer, was recently damaged by fire.

It is reported that the Moreton Storage Company, Toledo, Ohio, which was

recently destroyed by fire, will be rebuilt. Chas. S. Turner is president and treasurer of the company.

A \$100,000 refrigeration plant is to be built in Muskogee, Okla., by the Southern Ice & Utilities Co., of which J. M. Allen is manager.

Plans are in progress for the erection of a \$1,000,000 cold storage plant in Chester, Pa., according to Mayor S. E. Turner of Chester.

The West York Ice & Cold Storage Co., York, Pa., has been incorporated by J. W. Sheffer, Zack Laner, H. C. Stitt and others. Capital stock is \$30,000.

COLD STORAGE IN ENGLAND.

According to refrigeration reports there are in England 45 million cubic feet of cold storage space in which food for public consumption is stored and preserved. (This space of course, does not include private storage rooms of butchers, poultrymen, dairymen, etc.)

In this amount of storage room about 350,000 tons of meat can be kept at one time.

Of the total public cold storage space, London has 16,000,000 cubic feet; Liverpool, 8,000,000 cubic feet; Manchester, 3,500,000 cubic feet; Glasgow, 2,500,000 cubic feet; Southampton, 1,700,000 cubic feet; and Bristol, 1,650,000 cubic feet.

In addition to this there are 360 British-owned refrigerated ships with approximately 75,000,000 cubic feet of cold storage space, capable of holding 750,000 tons of meat.

RESTORING ENGINE FOUNDATION

Tom Meric in Refrigerating World.

Some years ago in a power plant where I was employed, there was a 300 horse power engine with a one piece iron frame resting upon a brick foundation. The foundation was so defective that the whole engine moved both upwards and lengthways slightly when it was running. Repairs were made, so far as I can remember, in the following way:

Eight holes were made to allow the insertion of flat blocks of iron to take the weight of the engine, taper wedges being placed on the top of each block. This done the engine was leveled by raising it at low points by means of the iron wedges.

The anchor bolt nuts were then screwed down tight and the two upper courses of bricks were removed and also a lot of oil soaked mortar and crumbled brickwork.

Then a box was thrown together around the foundation to a height of about 2 inches above the bottom of the engine frame and a rich grout of Portland cement and sand was poured in until the box was full. Helpers having pieces of 1/16-in. by 1-in. band iron were stationed at different points to force the material into all possible places.

After the work of tamping in the grout with the irons was finished the job was allowed to set for about 4 hours when the box was removed and the outer edges were trimmed down and holes cut around the wedges.

Three days later the wedges were removed and the holes filled with the same grade of grout material. After this the surface of the foundation was given a coat of asphalt paint. The foundation or anchor bolt nuts were perfectly tight, requiring no tightening.

The engine was perfectly stationary on

Cold Storage Insulation

All Kinds of Refrigerator Construction

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PHILADELPHIA, PA.



It Can't Forget to Close Itself STEVENSON'S "Door That Cannot Stand Open"

Its flapper doors always closed unless filled with passing goods or man. No outrush of dry cold air, no inrush of warm moist air.

Bulletin No. 48, FREE, shows how it saves its cost in a single month.

Stevenson Cold Storage Door Co.

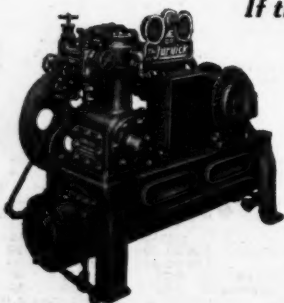
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REFRIGERATION

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Juruick
Refrigerating
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We say that Juruick Refrigeration is electric refrigeration at its best. . . . That it will increase your profits. . . . Attract the better class of trade. . . . Stop spoilage. . . . End worry with ice. . . . That it operates automatically. . . . Keeps your refrigerator at just the degree of cold you want. . . . Is economical. . . . Enables you to display goods better.

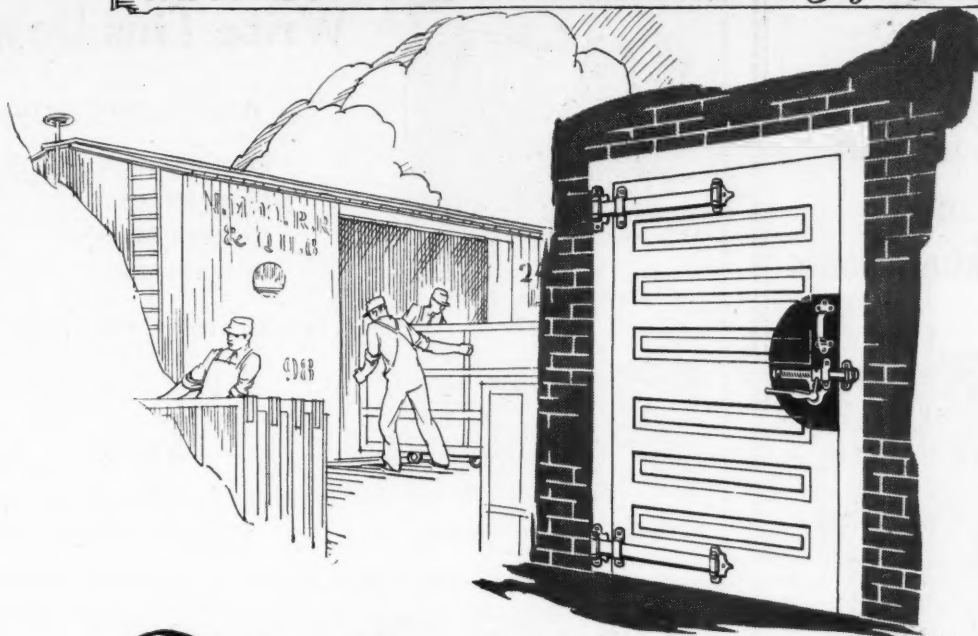
If this is true, you want a Juruick. We only ask a chance to back up our claims with the proof.

Send for Juruick folder

American Engineering Company

2425 Aramingo Ave., Philadelphia, Pa.

FACTS ABOUT COLD STORAGE DOORS ~ No. 3 of a Series



The Doors you need ~ are ready to ship



Send for new Jamison Catalog No. 13. Contains complete description of Cooler and Freezer Doors, Ice Chutes, and other cold room equipment. Also tables of "Standard Sizes"

GET your plant overhauled on time this year, by letting Jamison help you. No need to wait and wish for prompt deliveries of the cooler and freezer doors you require. No use risking being caught unprepared.

Order from Jamison, and you'll get your doors right on time. They'll leave our plant, not in a few days, a week, or a month—but immediately.

To meet the constantly growing demand for prompt shipments, we are carrying this year larger stocks of fully assembled doors than ever before.

Right now, our huge stock houses are full to the roof. We've planned ahead and operated our plant at full speed for months, to make up stock for the spring months, when plants everywhere are being overhauled. We are ready for any demands.

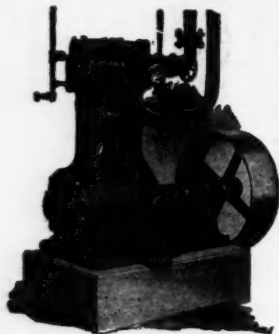
Check up your plant for needed replacements. Then wire or mail your door order to Jamison. You'll get your doors when you want them. Your plant will be ready on time.

Jamison Doors

Jamison Cold Storage Door Co.

Hagerstown, Maryland, U. S. A.

Vilter
Refrigerating
and
Ice Making Plants



For the
**Meat Products
Industry**

Horizontal Compressors
8 tons capacity and up

Vertical Compressors
1 to 18 tons

Complete Data Promptly
Furnished

The Vilter Manufacturing Co.
Est. 1867

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Milwaukee, Wis.

its frame and foundation and remained so while I was at the plant.

There was little labor in connection with the work, it being both easy and inexpensive.

MEAT INSPECTION CHANGES.

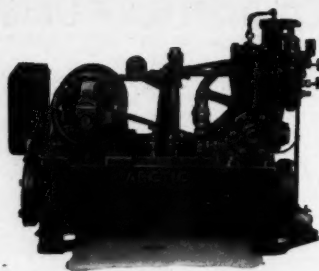
Recent meat inspection changes are announced by the U. S. Bureau of Animal Industry as follows:

Meat Inspection Granted.—Anthony Batek, 2029 Grenshaw St., Chicago, Forest Home Farm, Purcellville, Va.

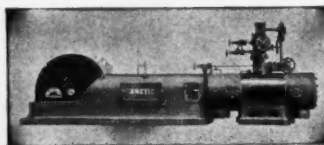
Meat Inspection Withdrawn.—Wilson & Co., Memphis, Tenn.; Wilson & Co., Washington, D. C.; *Armour & Co., New York, N. Y.; *Carondelet Packing Co., St. Louis, Mo.; C. F. Sabine Market, Zion City, Ill.; Zion Institutions and Industries, Zion City, Ill.; *Haverhill Abattoir Co., Haverhill, Mass.

Meat Inspection Extended.—Armour & Co., Jersey City, N. J., to include Joseph Stern & Sons.

*Conducts Slaughtering.



Arctic Junior Self-Contained
Refrigerating Machine



Arctic Horizontal Ammonia
Compressor

Write This Down

The Arctic Junior satisfies

Meat Packers
Meat Dealers
Sausage Makers
Provisioners

It will satisfy YOU!

Let Us Hear from You

The
Arctic Ice Machine Co.
Canton, Ohio

Pork Production in the World War

Part Played by American Packer
and Producer in Feeding World
Both During War and Afterward

XXIII — Opening of German Market to American Pork Products

Meeting of Supreme War Council to Consider Advisability of Supplying Food to Germany—United States and Great Britain Believed Germany Should Be Fed—Further Objection of the French—Brussels Meeting with Germans Resulted in Agreement to Deliver 70,000 Tons of Fats per Month—Terms of Agreement Those Hoover Had Worked for—250,000,000 lbs. of American Pork and Lard Sent to Germany.

This is the twenty-third in a series of reviews of the book on "American Pork Production in the World War," by Dr. Frank M. Surface, who was economic adviser to the Federal Food Administration. (A. W. Shaw Co., Chicago & New York.)

For the first time the inside story is told of the part played by the meat packer and the meat producer in the world war and the times that followed it.

Documents and correspondence never before made public are taken up in this story, and some interesting incidents and comments made known.

THE NATIONAL PROVISIONER has the serial rights to the republication of this book, and these reviews will appear from week to week until the entire story has been told.

The failure of the negotiations with the Germans at the second Spa Conference, March 4 and 5, 1919, had brought the situation to a head in Paris. Mr. Hoover's resolution before the Supreme Economic Council had provoked bitter discussion. The United States and Great Britain were united that Germany must be fed, and Italy was inclined to side with them, but France was obdurate.

The meeting of the Supreme War Council March 8, 1919, formed a memorable occasion. In attendance were the Premiers of Great Britain, France and Italy, and for the United States Secretary of State Robert Lansing, Herbert Hoover and others.

Lord Robert Cecil of the British delegation presented the memorandum from the Supreme Economic Council which had resulted from Mr. Hoover's resolu-

tion. Lord Robert pointed out that the Supreme Economic Council had arrived at certain decisions embodied in a report which he read. He stated that unanimous decision had been reached on all but two points, where strong differences of opinion prevailed. These were in relation to Clause 2, which was concerned with a relaxation of the blockade and a possible implied promise to feed the Germans until September 1, 1919, and also in reference to the financial clauses which permitted the Germans to use their gold and foreign securities.

M. Clémentel then spoke for the French, pointing out that they believed that no agreement should be made with the Germans for more than one month at a time and that this must apply only so long as they abided by the terms of the Armistice. He further stated that the French representatives held the view that people who wanted to eat should work and that the Germans should be told they would receive food only in return for raw materials and that the French held that the first three methods of payment proposed, namely by exporting commodities, by neutral credits and by other liquid assets, were sufficient.

Marshal Foch expressed the view that the lowering of the blockade as implied in this memorandum had the effect of disarming the Allies, since with this promise, pressure could no longer be exerted by the fear of withholding food.

Hoover Favored Feeding Germans.

Mr. Hoover replied strongly to this and other views. He stated that it was evident that starvation would stare the whole of the German people in the face within a few weeks. That unless the Allies were willing to enable Germany to maintain a stable government, then the efforts of the

representatives then sitting in the Council Chamber would be washed out to nothing within the next 60 days. That the honor of his own government in its promises and its standing before the tribunal of future world opinion was at stake.

At this juncture the British Prime Minister, Mr. Lloyd George, delivered an impressive speech before the Council, in which he said that the difficulties which had been raised were more fancied than real. That at any time the flow of food to Germany could be cut off at a moment's notice. In adopting these measures, therefore, the Conference was not parting with any potent weapon.

With these views M. Clémenceau and his colleagues did not at once agree. As the result of a long debate, however, it was decided that the German representatives should be called to Brussels, that the Associated governments should be represented by a single man, a British Admiral, who should first of all call upon the Germans for an unequivocal statement that they acknowledged and would undertake to execute their obligations under Article VIII of the Treves Armistice extension relative to their merchant ships.

With this settled, the delegates of the Associated governments were directed to present a memorandum from the Supreme Economic Council embodying the principles discussed above.

The Brussels Agreement.

The meeting thus authorized with the German delegates was held in Brussels on March 13 and 14, 1919. The Germans accepted the mandate of the Powers and a definite agreement was signed for the delivery of food supplies. By the terms of the Brussels agreement, Germany was permitted to import up to 300,000 tons of bread grains or other human foods and 70,000 tons of fats, including milk, per month, if finance could be found for them. Several alternative methods of payment were allowed in this agreement, including the use of the German gold reserve for collateral.

The terms of this agreement were those for which Mr. Hoover had worked so hard and long. Their final acceptance, by all parties, marked the end of a hard-fought battle and made certain of a market for surplus farm products from America. Its consummation, even after the long delays, marked a distinct triumph.

Immediately after this conference, Germany began to ship her gold to neutral banks in accordance with the terms of the agreement. On March 22, 1919, the first shipment of 50,000,000 gold marks (\$12,500,000) was deposited in the Nederlandsche Bank in Rotterdam to the credit of the United States Food Administration. This shipment was to be used in payment of supplies to be shipped from Great Britain.

The first consignment of gold for payment of supplies from America was deposited in the Banque Nationale in Brussels on March 26, 1919. Even before this shipment had arrived the "West Colfax," an American Relief steamer, had been diverted to Hamburg for the Germans. This steamer began discharging her cargo on March 25, anticipating by one day the arrival of the gold then en route to Brussels for the American account.

Food Supplies Saved Germany.

During March and April, 1919, nearly 75,000 tons of foodstuffs were delivered to Germany by the United States Food Administration in addition to several thousand tons delivered from stocks of the Commission for the Relief of Belgium and smaller amounts from British and French stocks.

There can be no question but that these deliveries saved Germany from a fate akin to that of Russia.

The total amount of foodstuff delivered to Germany up to the beginning of the new harvest, September 1, 1919, amounted to approximately 1,116,000 tons, including




**The "YORK" Effectually Provides That
DRY, MOISTURE-FREE and
SANITARY Refrigeration**

so necessary for the preservation and improvement of food supplies.

It is economical, easily installed and easy to run.

Write for our new Bulletin 94.

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175,000 tons of fats and milk. This was less than one-half of the amount of breadstuffs and fat which Germany would have been permitted to obtain under the Brussels agreement, but it was all that the world supply of food and shipping would permit and all that she could arrange to finance.

In all, Germany deposited in Dutch and Belgian banks 1,053,000,000 gold marks, worth approximately \$250,000,000, to cover the value of the food delivered by the American Relief Administration, the Commission for the Relief of Belgium, and the British Government.

The food deliveries to Germany on this account included approximately 250,000,000 pounds of pork and lard.

None of the pork products delivered to Germany by the American Relief Administration and the United States Food Administration were purchased in the American market after March 1, 1919, because by this time all control had been removed from the American market and, as pointed out in a later chapter, prices were soaring to new high levels, this time to the detriment of the American consumer.

The pork products delivered to Germany represented, in the main, the purchases which had been made by the Relief Administration at Mr. Hoover's orders, in January and February, when he was bending every effort to maintain the price of hogs at the level which he had agreed upon with the producers.

[The next installment of this story will tell something of what the continuation of the blockade meant to Europe, and indirectly to the rest of the world, and how it was a significant cause of the enormous speculative rise in prices in the United States in the latter part of 1919.]

INCOME TAX POINTS.

(Continued from page 28.)

tions them. For one thing, the law says that the penalty is to be imposed, excepting where a return is filed after the proper time for filing, and it is shown that the failure to file it was due to a reasonable cause and not to wilful neglect.

Interest on Delinquent Payments.

The law also says that if you did not pay your tax, or the installment on your tax, on or before the date set for its payment, interest is charged you on the unpaid amount at the rate of 1% a month from the time prescribed for its payment, until it is paid. Also, special provision is made for the person who gets an extension of time for payment of the amount which he has determined to be his correct tax. If the amount and the interest thereon are not paid in full before the expiration of the period of extension, there is an interest charge at the rate of 1% a month on such unpaid amount, from the date of the expiration of the extension period to the time the payment is made.

Depreciation Deductions.

Twice the depreciation deductions ordinarily allowed on certain properties have been permitted in some cases by the U. S. Board of Tax Appeals, where the concern set up the facts in such a way as to show clearly that the higher rate was justified. In other cases, unusual rates have been denied.

If you want to be allowed to take an unusual depreciation deduction because of peculiar conditions in connection with your properties, you must convince the government or the Tax Board—depending upon where your case is—that your rate is reasonable.

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Chicago Section

John Burns, of P. Burns & Co., Calgary, Canada, visited in Chicago this week.

Albert and Louis Kahn of E. Kahn's Sons, Cincinnati, Ohio, were in Chicago this week.

J. G. Cownie of the Jacob Dold Packing Co., Buffalo, N. Y., was a Chicago visitor this week.

Isaac Powers of the Home Packing and Ice Co., Terre Haute, Ind., visited in Chicago this week.

J. W. Rath, president of the Rath Packing Co., Waterloo, Ia., transacted business in Chicago this week.

Charles H. Knight, vice-president of the Louisville Provision Co., Louisville, Ky., was a Chicago visitor this week.

Myron McMillan, secretary and treasurer of the J. T. McMillan Co., St. Paul, Minn., was a Chicago visitor this week.

Jay C. Hormel, vice-president of Geo. A. Hormel & Co., Austin, Minn., has gone to California for a vacation of several weeks.

J. H. Tapley, manager of the Swift Canadian Co., Toronto, Canada, called at headquarters of Swift & Co., in Chicago this week.

Packers' purchases of livestock at Chicago for the first four days of this week totaled 29,539 cattle, 10,475 calves, 47,471 hogs and 32,075 sheep.

E. G. James, head of the packinghouse brokerage firm bearing his name, left Thursday on a hurried business trip East. He is expected to return in a few days.

Herman Leube, Jr., of Schaub & Co., importers of packinghouse products, Hamburg, Germany, was in Chicago this week in the course of a trip through the United States.

Carl J. Holmen of Loken & Co., provision importers and exporters in Oslo, Norway, visited THE NATIONAL PROVISIONER offices in Chicago this week while on an American tour.

to good 9@13c; steers, common to medium, 12@16c; steers, good to choice, 15.50@20c; and averaged 13.82c a pound.

Provision shipments from Chicago for the week ending Feb. 26, 1927, with comparisons, are reported as follows:

	Last week.	Prev. week, 1926.	Cor.
Cured meats, lbs.	13,257,000	15,715,000	16,054,000
Fresh meats, lbs.	39,240,000	48,912,000	41,327,000
Lard, lbs.	5,207,000	7,340,000	10,424,000

T. E. Ryan, one of the best-posted operating and sales executives in the industry, has joined the staff of the Louisville Provision Co., Louisville, Ky. Tom's many friends in the trade will be glad to know of his new connection with this live-wire concern, which is headed in such a capable manner by Charles H. Knight.

Oscar G. Mayer, president of the Institute of American Meat Packers, with Mrs. Mayer, sailed from New York last week on an extended tour of the West Indies. They will touch at Porto Rico, the Virgin Isles, Trinidad, the Canal Zone, Cuba and other beauty spots in the Caribbean Sea, and are expected home some time the latter part of March.

AIMED AT FUTURE TRADING.

A bill boosting the margins required on the Chicago Board of Trade and the Chicago stock exchange was introduced into the Illinois legislature recently by Senator Kessinger. This bill would require a buyer of stocks, bonds, grain, cotton or provisions for future delivery to pay at least 25 per cent of the purchase price at the time the transaction is made. It is obviously designed to hamper future trading.

STATE WOULD REGULATE YARDS.

Stock yards in Illinois receiving 25,000 or more head of livestock per year will be placed under the jurisdiction of the Illinois Commerce Commission, if a bill introduced into the legislature by Senator Kessinger becomes a law. This bill would cover the yard at Chicago and East St. Louis, and possibly Peoria.



J. R. STEPHENSON.

Joseph Duschinsky has returned to the Independent Packing Co., Chicago, where he has been appointed sales manager. He has had many years of experience in handling packinghouse products.

Prices realized on Swift & Company sales of carcass beef in Chicago for week ending February 26, 1927, on shipments sold out were as follows: Cows, common

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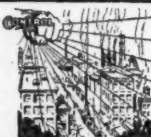
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NATIONAL LEATHER FINANCES.

Sales totalling \$24,556,398.24 are reported by the National Leather Company for the year ending January 1, 1927. Due to unsatisfactory trade conditions in certain lines the company showed a deficit for the year of \$550,798.41, after deducting expenses and interest charges and providing for depreciation.

A reduction of more than \$2,000,000 is shown in inventories and a similar amount in notes and accounts payable. The company's current asset ratio has been improved so that it now stands more than $2\frac{1}{2}$ to 1.

In his letter to the shareholders, President W. R. Fisher said in part:

"The results of the National Leather Company business for the year are extremely disappointing. Losses occurred in the first part of the year; operations over the last five months were at a profit. The results are chiefly accounted for by a general decline of markets, from the fall of 1925 into the summer of 1926, and by the high production costs for heavy leather, resulting from limited operations. This was a handicap borne by heavy leather tanners generally during the process of final liquidation of excess inventory.

"Considering the shoe and leather industry as a whole, there appear to be no accumulations of raw material, of leather, or of manufactured articles; nor does there seem to be, at present, the probability of over-production. For the first time since before the war, the situation, from the supply of raw hides and skins to the demand of the consuming public, appears to be in balance.

"Raw hides and skins are selling cheaper than almost any other basic commodity (10 per cent below pre-war), and tanners are efficiently converting this raw stock into good leather. On such a basis they are entitled to a proper and consistent profit for their services. We have faith that the uncertainty of profits which has existed in this fundamental industry since 1920 will be corrected."

The officers of the company are: George H. Swift, chairman board of directors; W. R. Fisher, president; F. W. Kitchell and A. H. Handy, vice-presidents; H. J. Nichols, treasurer; F. W. Crocker, secretary; A. H. Handy and F. C. Bassett, assistant treasurers.

The company's general offices are located at 210 South Street, Boston, Mass.

GOBEL FINANCIAL STATEMENT.

An improving financial position is shown in the recent annual statement of Adolf Gobel, Inc., New York, as of Dec. 31, 1926. Gross profit from June 27 to Dec. 31, 1926, was listed at \$548,567.68, and \$106,651.07 went to surplus.

Cash and call loans aggregating \$440,420.77 were reported, as compared with total liabilities, other than the company's 6 per cent gold notes, capital stock and surplus, of \$185,553.75.

Frank M. Firor, the new president of the company, in his letter to the stockholders, said in part:

"An initial dividend on the 7 per cent cumulative convertible preferred stock was paid Nov. 1, 1926, and a quarterly dividend on the preferred stock payable Feb. 1, 1927, was declared prior to Dec. 31, 1926, and the full amount of this dividend is included in the current liabilities

on the balance sheet. No dividends have as yet been paid or declared on common stock.

"On December 1, 1926, the company purchased \$50,000 of its outstanding 10-year 6 per cent gold notes in anticipation of the sinking fund requirements for the year 1927, thus reducing the total amount of notes in the hands of the public to \$800,000. On Feb. 3, 1927, the company purchased an additional \$100,000 of its 6 per cent sinking fund gold notes, and further retirements are contemplated during the year."

Officers of the company are: President, Frank M. Firor; vice-president, Rodney Hitt; secretary, Vincent Morrison; treasurer, D. G. McKay; assistant treasurer, M. Sammuller; assistant secretary, Frank H. Firor.

Directors of the company, besides Mr. Firor and Mr. Hitt, include George K. Morrow, Ralph D. Ward, George W. Spence, William J. Hammerslaugh and A. H. Schenck.

STEPHENSON WITH E. G. JAMES.

J. R. Stephenson, general superintendent of Cudahy Brothers, Cudahy, Wis., has resigned to become a member of the E. G. James organization. He will specialize on sales of fresh and frozen pork and offal.

During the years from 1915 to 1919 Mr. Stephenson was in the employ of the Plankinton Packing Company first as plant foreman, afterwards being transferred to the provision department. He was later transferred to Swift & Company's fancy meat sales department, where he remained until 1921. From then on he was with Morris & Company at the Chicago office as manager of their fresh pork and selected meat department. He remained with Morris & Company until they were taken over by Armour and Company. In 1923 he joined the organization of Cudahy Brothers at Cudahy, Wis., as a member of their office sales department, from which position he was promoted over a year ago to be general superintendent of the plant.

Mr. Stephenson has had wide experience in both sales and operating end, and very few entering the brokerage business have had both of these qualifications. He is succeeded as superintendent at Cudahy, Wis., by Harry Hunt, former superintendent of the Dold Packing Co., Omaha, Neb., and one of the best-known operating men in the industry.

HOFFMANS OFF TO EUROPE

S. Salinger, Vice President, J. S. Hoffman Co., Inc., New York City, together with Harry I. Hoffman, vice-president, J. S. Hoffman Company, Chicago, sailed on February 26th on the S. S. Leviathan for an extended business and pleasure trip throughout Europe. Their present itinerary includes England, France, Belgium, Holland, Germany, Switzerland and Italy. The J. S. Hoffman Company is one of the largest importers and distributors of all styles of imported cheese, the principal offices in this country being in New York and Chicago.

A farewell banquet was tendered to Mr. Salinger on Saturday evening, February 19, at the McAlpin Hotel and he was certainly given a merry send-off by all those present numbering about 75 people. On the same evening a farewell banquet was tendered to Harry I. Hoffman at Chicago.

During the absence of Mr. Salinger, B. G. Liss will be in charge of the New York office.

CHICAGO LIVESTOCK.

RECEIPTS.				
	Cattle.	Calves.	Hogs.	Sheep.
Mon., Feb. 21.....	22,807	3,884	58,544	20,880
Tues., Feb. 22.....	9,866	3,129	37,749	17,537
Wed., Feb. 23.....	9,082	1,894	15,024	12,326
Thurs., Feb. 24.....	10,750	4,201	32,019	15,130
Fri., Feb. 25.....	2,381	662	23,550	13,900
Sat., Feb. 26.....	294	56	3,325	1,879

Total last week.....	55,180	13,886	171,311	81,712
Previous week.....	57,565	13,857	140,421	81,824
Year ago.....	58,088	14,742	155,980	76,234
Two years ago.....	55,685	18,885	107,297	83,178

SHIPMENTS.				
	Cattle.	Calves.	Hogs.	Sheep.
Mon., Feb. 21.....	5,572	439	17,737	6,432
Tues., Feb. 22.....	3,154	250	13,932	5,076
Wed., Feb. 23.....	3,498	359	6,940	4,184
Thurs., Feb. 24.....	3,331	240	10,422	5,040
Fri., Feb. 25.....	2,259	272	11,396	5,269
Sat., Feb. 26.....	162	2	2,847	....

Total last week.....	17,976	1,371	62,383	26,011
Prev. week.....	17,513	929	57,061	26,178
Year ago.....	16,213	1,275	60,332	28,511
Two years ago.....	16,012	1,456	64,437	27,503

Receipts at Chicago Stock Yards thus far this year to Feb. 26, with comparative totals:

	1927.	1926.
Cattle.....	466,333	479,272
Calves.....	108,724	122,182
Hogs.....	1,369,544	1,468,096
Sheep.....	706,135	682,129

Combined weekly hog receipts at eleven markets for week ending Feb. 26, with comparisons:

Week ending Feb. 26.....	558,000
Previous week.....	528,000
1926.....	528,000
1925.....	705,000
1924.....	855,000
1923.....	764,000
1922.....	546,000

Combined receipts at seven markets for the week ending Feb. 26, with comparisons:

	*Cattle.	Hogs.	Sheep.
Week ending Feb. 26.....	169,000	504,000	195,000
Previous week.....	175,000	445,000	195,000
1926.....	181,000	456,000	202,000
1925.....	171,000	606,000	207,000
1924.....	174,000	715,000	176,000
1923.....	180,000	641,000	211,000
1922.....	159,000	450,000	162,000

Combined receipts at seven points for the year to Feb. 26, with comparisons:

	*Cattle.	Hogs.	Sheep.
1927.....	1,430,000	4,280,000	1,648,000
1926.....	1,557,000	4,402,000	1,739,000
1925.....	1,532,000	6,478,000	1,577,000
1924.....	1,617,000	6,790,000	1,758,000
1923.....	1,667,000	5,948,000	1,822,000
1922.....	1,315,000	4,652,000	1,702,000

*Previous to 1927 calves at Omaha, St. Louis and St. Joseph counted as cattle.

Chicago Stock Yards receipts, average weight and top and average prices for hogs, with comparisons:

	Average Number weight—	Prices—	Top.	Average.
*This week.....	170,800	231	\$12.15	\$11.50
Previous week.....	140,421	231	\$12.25	\$11.70
1926.....	155,980	242	14.00	12.10
1925.....	197,297	221	12.40	11.75
1924.....	221,903	229	7.30	7.10
1923.....	184,863	230	8.45	8.60
1922.....	154,171	232	11.40	11.60
Av. 1922-1926.....	184,800	231	\$10.70	\$10.60

*Receipts and average weight for week ending Feb. 26, 1926, unofficial.

WEEKLY AVERAGE PRICE OF LIVESTOCK.

	Cattle.	Hogs.	Sheep.	Lambs.
*Week ending Feb. 26.....	\$10.40	\$11.50	\$ 7.75	\$13.50
Previous week.....	10.60	11.70	7.75	12.95
1926.....	9.60	12.10	8.35	13.25
1925.....	9.70	11.75	8.50	17.00
1924.....	9.25	7.10	9.35	15.45
1923.....	8.85	8.60	7.50	13.85
1922.....	8.05	11.00	7.90	14.75
Av. 1922-1926.....	\$ 9.10	\$10.00	\$ 8.30	\$10.40

Following is given the net supply of cattle, hogs and sheep for packers at the Chicago Stock Yards:

	Cattle.	Hogs.	Sheep.
*Week ending Feb. 26.....	37,000	108,800	53,800
Previous week.....	40,052	83,421	52,646
1926.....	41,886	95,606	47,723
1925.....	39,673	132,860	55,675
1924.....	36,255	147,207	42,250

*Saturday, Feb. 26, estimated.

Chicago packers hog slaughters for the week ending Feb. 26, 1927:

Armour & Co.....	16,100
Anglo-American.....	2,000
Swift & Co.....	9,200
Hammond Co.....	5,000
Morris & Co.....	7,700
Wilson & Co.....	11,300
Boyd-Lunham.....	5,000
Western Packing Co.....	7,900
Roberts & Oake.....	5,000
Miller & Hart.....	7,300
Independent Packing Co.....	3,500
Brennan Packing Co.....	6,500
Agar Packing Co.....	3,100
Others.....	24,000
Total.....	115,000
Previous week.....	92,100
1926.....	101,200
1925.....	105,600
1924.....	180,100

(For Chicago livestock prices see page 45.)

Chicago Provision Markets

Reported by THE NATIONAL PROVISIONER DAILY MARKET SERVICE

CASH PRICES.

Based on Actual Carlot Trading, Thursday, March 3, 1927.

Green Meats.

Regular Hams—	
8-10 lbs. avg.	@24
10-12 lbs. avg.	@22½
12-14 lbs. avg.	@22
14-16 lbs. avg.	@22½
16-18 lbs. avg.	@22½
18-20 lbs. avg.	@22½
Skinned Hams—	
14-16 lbs. avg.	@24½
16-18 lbs. avg.	@24
18-20 lbs. avg.	@23½
20-22 lbs. avg.	@22½
22-24 lbs. avg.	@22½
24-26 lbs. avg.	@20
26-30 lbs. avg.	@19½
Pienics—	
4-6 lbs. avg.	15½ @15½
6-8 lbs. avg.	@14½
8-10 lbs. avg.	@13½
10-12 lbs. avg.	@13½
12-14 lbs. avg.	@13½
Bellies—(square cut and seedless)	
6-8 lbs. avg.	@24½
8-10 lbs. avg.	@23½
10-12 lbs. avg.	@22½
12-14 lbs. avg.	@20
14-16 lbs. avg.	@18½
16-20 lbs. avg.	@18½

Pickled Meats.

Regular Hams—	
8-10 lbs. avg.	@22½
10-12 lbs. avg.	@22
12-14 lbs. avg.	@21½
14-16 lbs. avg.	@21
16-18 lbs. avg.	@21½
18-20 lbs. avg.	@21½
Boiling Hams—(house run)	
16-18 lbs. avg.	@21
18-20 lbs. avg.	@21½
20-22 lbs. avg.	@21½
Skinned Hams—	
14-16 lbs. avg.	@24
16-18 lbs. avg.	@23½
18-20 lbs. avg.	@22½
20-22 lbs. avg.	@21½
22-24 lbs. avg.	@20½
24-26 lbs. avg.	@20½
26-30 lbs. avg.	@19½
Pienics—	
4-6 lbs. avg.	@15
6-8 lbs. avg.	@14½
8-10 lbs. avg.	@13½
10-12 lbs. avg.	@13½
12-14 lbs. avg.	@13
Bellies—(square cut and seedless)	
6-8 lbs. avg.	@23
8-10 lbs. avg.	@22
10-12 lbs. avg.	@21
12-14 lbs. avg.	@20½
14-16 lbs. avg.	@20
16-20 lbs. avg.	@19

Dry Salt Meats.

Extra short clears, 35/45.	@15½
Extra short ribs, 35/45.	@15½
Regular plates, 6-8	11½ @12
Clear plates, 4-6	@10½
Jowl butts	@10
Fat Backs—	
8-10 lbs. avg.	@10
10-12 lbs. avg.	@10½
12-14 lbs. avg.	@11½
14-16 lbs. avg.	@12½
16-18 lbs. avg.	@13
18-20 lbs. avg.	@13½
20-25 lbs. avg.	@14
Clear Bellies—	
16-18 lbs. avg.	@17½
18-20 lbs. avg.	@17½
20-25 lbs. avg.	@17½
25-30 lbs. avg.	@17½
30-35 lbs. avg.	@17
35-40 lbs. avg.	@16½
40-50 lbs. avg.	@16½

FUTURE PRICES.

Official Board of Trade Range of Prices

SATURDAY, FEBRUARY 26, 1927.

	Open.	High.	Low.	Close.
LARD—				
Mar.	12.37½	12.37½	12.37½	12.37½
May.	12.40	12.62½	12.80	12.80
July.	12.80	12.82½	12.80	12.80
CLEAR BELLIES—				
May.	16.50	16.50	16.50	16.50
SHORT RIBS—				
May.				14.60
July.				14.90

MONDAY, FEBRUARY 28, 1927.

	Open.	High.	Low.	Close.
LARD—				
Feb.				12.42½n
Mar.	12.40	12.42½	12.40	12.42½ax
May.	12.65	12.67½	12.65	12.65
July.	12.85-87½	12.90	12.85	12.85
Sept.	13.07½	13.07½	13.05	13.05ax
CLEAR BELLIES—				
May.	16.50	16.85	16.50	16.85
SHORT RIBS—				
May.	14.62½	14.67½	14.62½	14.67½ax
July.				14.37½b

TUESDAY, MARCH 1, 1927.

	Open.	High.	Low.	Close.
LARD—				
Mar.	12.42½	12.52½	12.42½	12.50ax
May.	12.65-67½	12.75	12.65	12.70
July.	12.85-87½	12.95	12.85	12.92½-95ax
Sept.	13.12½	13.17½	13.12½	13.15ax
CLEAR BELLIES—				
May.	17.00	17.00	17.00	17.00b
SHORT RIBS—				
May.	14.67½	14.87½	14.67½	14.87½
July.	14.50	14.67½-70	14.50	14.67½-70b

WEDNESDAY, MARCH 2, 1927.

	Open.	High.	Low.	Close.
LARD—				
Mar.	12.55	12.60	12.50	12.50
May.	12.70-75	12.85	12.70	12.72½
July.	12.95-97½	13.07½	12.95	12.95ax
Sept.	13.20	13.27½	13.17½	13.17½ax
CLEAR BELLIES—				
May.	17.15	17.15	17.05	17.05
SHORT RIBS—				
May.	14.87½	15.10	14.87½	15.07½ax
July.	14.95	14.95	14.90	14.90ax

THURSDAY, MARCH 3, 1927.

	Open.	High.	Low.	Close.
LARD—				
Mar.	12.45	12.50	12.45	12.50b
May.	12.72½	12.72½	12.65-67½	12.72½
July.	12.92½-95	12.95	12.87½	12.82½b
Sept.				13.10-12½b
CLEAR BELLIES—				
May.	17.00	17.00	17.00	17.00b
SHORT RIBS—				
May.	15.00	15.00	15.00	15.00
July.				14.87½ax

FRIDAY, MARCH 4, 1927.

	Open.	High.	Low.	Close.
LARD—				
Mar.	12.55	12.55	12.50	12.50ax
May.	12.65	12.77½-80	12.65	12.70ax
July.	12.85-90	13.00	12.85	12.90b
Sept.	13.05	13.20	13.05	13.12½ax
CLEAR BELLIES—				
May.				12.02½b
SHORT RIBS—				
May.	15.00	15.00	15.00	15.00
July.	14.75-82½	14.82½	14.62½	14.70

LIVERPOOL PROVISION STOCKS.

Stocks of provisions at Liverpool, England, on March 1, 1927, with comparisons, are officially reported as follows, by cable:

	Mar. 1, '27.	Feb. 1, '27.
Bacon, lbs.	4,640,698	4,825,294
Hams, lbs.	2,867,984	2,533,684
Shoulders, lbs.	574,560	361,424
Lard (P. S. W.) tierces	586	463
Lard, refined, tons	1,503	1,438

H. G. S.

Packing House White Paint
Harry G. Sargent Paint Co.
502 Mass. Ave., INDIANAPOLIS, IND.

CHICAGO HOG PURCHASES.

Purchases of hogs by Chicago packers for the week ending Thursday, March 3, 1927, with comparisons, were as follows:

	Week ending Mar. 3.	Prev. week.	Cor. week, 1926.
Armour & Co.	4,139	5,152	4,763
Anglo-Amer. Prov. Co.	1,326	4,430	833
Swift & Co.	4,354	6,027	1,592
G. H. Hammond Co.	2,853	4,411	3,013
Morris & Co.	3,309	4,826	6,332
Wilson & Co.	7,062	8,380	8,675
Boyd-Lanham Co.	3,681	3,477	5,622
Western Pkg. & Prov. Co.	8,421	7,810	6,855
Roberts & Oake	5,298	6,679	4,708
Miller & Hart	4,802	6,702	3,731
Brennan Packing Co.	5,106	4,690	6,275
Agar Packing Co.	2,679	2,400	2,000
Total	55,162	68,246	57,199

CHICAGO RETAIL FRESH MEATS.

Beef.

	No. 1.	No. 2.	No. 3.
Rib roast, heavy end	25	22	12
Rib roast, light end	36	28	20
Chuck roast	22	18	14
Steaks, round	40	30	20
Steaks, sirloin, first cut	40	32	22
Steaks, porterhouse	50	37	25
Steaks, flank	28	25	18
Beef stew, chuck	20	18	12½
Corned briskets, boneless	16	12	10
Corned plates	16	12	10
Corned rump, boneless	25	22	18

Lamb.

	Good.	Com.
Hindquarters	40	25
Legs	42	30
Stews	20	15
Chops, shoulder	25	20
Chops, ribs and loin	45	25

Mutton.

Legs	26	..
Stew	10	..
Shoulders	16	..
Chops, rib and loin	35	..

Pork.

Loin, whole, 8@10 avg.	28	@30
Loin, whole, 10@12 avg.	25	@27
Loin, whole, 12@14 avg.	24	@26
Loin, whole, 14 and over	24	@26
Chops	28	@22
Butts	22	@22
Spareribs	21	@21
Hocks	14	@14
Leaf lard, unrendered	15	@15

Veal.

Hindquarters	28	@30
Forequarters	16	@22
Legs	28	@30
Breasts	14	@18
Shoulders	12	@24
Cutlets	40	@40
Rib and loin chops	35	@35

Butchers' Offal.

Suet	@ 0
Shop fat	@ 3
Bones, per 100 lbs.	@ 50
Calf skins	@ 15
Kips	@ 13
Deacons	@ 12

CURING MATERIALS.

	Bbls.	Sacks.
Nitrite of Soda, 1. c. 1. Chicago	9%	9%
Double refined saltpetre, gran., 1. c. 1.	6%	6%
Crystals	8	7½
Double refined nitrate of soda, f. o. b.	3%	3%
N. Y. S. S. carloads	4%	4%
Less than carloads, granulated	5%	5%
Crystals	5%	5%
Kegs, 100@200 lbs., 1c more		
Boric acid, in carloads, powdered, in bbls.	9	8½
Crystal to powdered, in bbls., in 5-ton lots or more	9%	9%
In bbls. in less than 5-ton lots	9%	10
Borax, carloads, powdered, in bbls.	5	4%
In ton lots, gran. or powdered, in bbls.	5%	5
Salt—		
Granulated, car lots, per ton, f.o.b. Chicago		
bulk		\$6.00
Medium, car lots, per ton, f.o.b. Chicago		
bulk		9.10
Rock, car lots, per ton, f.o.b. Chicago		7.90
Sugar—		
Raw sugar, 96 basis		@5.14
Second sugar, 90 basis		None
Syrup, testing 63 and 65 combine sucrose and invert		@.41
Standard granulated f.o.b. refiners (2%)		@6.15
Packers' curing sugar, 100 lb. bags, f.o.b.		
Reserve, La., less 2%		@5.70
Packers' curing sugar, 250 lb. bags, f.o.b.		
Reserve, La., less 2%		@5.60

PURE VINEGARS

A. P. CALLAHAN & COMPANY

2407 SOUTH LA SALLE STREET

CHICAGO, ILL.

CHICAGO MARKET PRICES

WHOLESALE FRESH MEATS.

Carcass Beef.

	Week ending, March 5,	Cor. week, 1926.
Prime native steers.....	19 @ 20	17 @ 18
Good native steers.....	16 @ 18	15 @ 17
Medium steers.....	14 @ 16	12 @ 15
Heifers, good.....	13 @ 15	11 @ 13
Cows.....	9 @ 13	9 @ 11
Hind quarters, choice.....	25 @ 26	23 @ 25
Fore quarters, choice.....	16 @ 17	15 @ 17

Beef Cuts.

Steer Loins, No. 1.....	35 @ 36	32 @ 33
Steer Loins, No. 2.....	30 @ 33	28 @ 30
Steer Short Loins, No. 1.....	44 @ 46	42 @ 44
Steer Short Loins, No. 2.....	40 @ 42	38 @ 40
Steer Loin Ends (hips).....	26 @ 27	24 @ 25
Steer Loin Ends, No. 2.....	25 @ 26	23 @ 24
Cow Loins.....	20 @ 21	18 @ 19
Cow Short Loins.....	16 @ 18	14 @ 16
Cow Loin Ends (hips).....	16 @ 18	14 @ 16
Steer Ribs, No. 1.....	22 @ 23	20 @ 21
Steer Ribs, No. 2.....	22 @ 23	20 @ 21
Cow Ribs, No. 1.....	17 @ 18	15 @ 16
Cow Ribs, No. 2.....	17 @ 18	15 @ 16
Cow Ribs, No. 3.....	11 @ 12	10 @ 11
Steer Rounds, No. 1.....	16 @ 17	15 @ 16
Steer Rounds, No. 2.....	15 @ 16	14 @ 15
Steer Chucks, No. 1.....	15 @ 16	13 @ 14
Steer Chucks, No. 2.....	13 @ 14	12 @ 13
Cow Rounds.....	14 @ 15	12 @ 13
Cow Chucks.....	13 @ 14	11 @ 12
Steer Plates.....	11 @ 12	10 @ 11
Medium Plates.....	8 @ 9	7 @ 8
Briskets, No. 1.....	18 @ 19	16 @ 17
Briskets, No. 2.....	12 @ 13	10 @ 11
Steer Navel Ends, No. 1.....	8 @ 9	7 @ 8
Cow Navel Ends.....	8 @ 9	7 @ 8
Fore Shanks.....	8 @ 9	7 @ 8
Hind Shanks.....	7 @ 8	6 @ 7
Rolls.....	21 @ 22	19 @ 20
Strip Loins, No. 1, boneless.....	45 @ 46	43 @ 44
Strip Loins, No. 2.....	40 @ 41	38 @ 39
Strip Loins, No. 3.....	35 @ 36	33 @ 34
Sirloin Butts, No. 1.....	30 @ 31	28 @ 29
Sirloin Butts, No. 2.....	22 @ 23	20 @ 21
Sirloin Butts, No. 3.....	15 @ 16	13 @ 14
Beef Tenderloins, No. 1.....	12 @ 13	10 @ 11
Beef Tenderloins, No. 2.....	8 @ 9	7 @ 8
Rump Butts.....	18 @ 19	16 @ 17
Flank Steaks.....	18 @ 19	16 @ 17
Shoulder Clods.....	15 @ 16	13 @ 14
Hanging Tenderloins.....	10 @ 11	9 @ 10

Beef Products.

Brains (per lb.).....	12 @ 13	13 1/2 @ 14 1/2
Hearts.....	8 @ 9	9 @ 10
Tongues.....	22 @ 23	20 @ 21
Sweetbreads.....	40 @ 41	38 @ 39
Ox-Tail, per lb.....	12 @ 13	11 @ 12
Fresh Tripe, per lb.....	6 @ 7	5 @ 6
Fresh Tripe, H. C.....	7 1/2 @ 8	6 1/2 @ 7 1/2
Livers.....	10 @ 11	11 @ 12
Kidneys, per lb.....	10 1/2 @ 11	9 1/2 @ 10 1/2

Veal.

Choice Carcass.....	20 @ 22	20 @ 21
Good Carcass.....	15 @ 16	14 @ 15
Good Carcass.....	20 @ 21	18 @ 19
Good Backs.....	12 @ 13	12 @ 13
Medium Backs.....	10 @ 11	8 @ 9

Veal Products.

Brains, each.....	13 @ 14	14 @ 15
Sweetbreads.....	65 @ 70	58 @ 65
Calf Livers.....	40 @ 45	40 @ 45

Lamb.

Choice Lambs.....	28 @ 29	26 @ 27
Medium Lambs.....	24 @ 25	22 @ 23
Choice Saddles.....	32 @ 33	30 @ 31
Medium Saddles.....	30 @ 31	28 @ 29
Choice Fores.....	20 @ 21	18 @ 19
Medium Fores.....	18 @ 19	16 @ 17
Lamb Fries, per doz.....	32 @ 33	30 @ 31
Lamb Tongues, each.....	12 @ 13	11 @ 12
Lamb Kidneys, per lb.....	25 @ 26	23 @ 24

Mutton.

Heavy Sheep.....	14 @ 15	14 @ 15
Light Sheep.....	13 @ 14	12 @ 13
Heavy Saddles.....	16 @ 17	15 @ 16
Light Saddles.....	14 @ 15	13 @ 14
Heavy Fores.....	12 @ 13	11 @ 12
Light Fores.....	10 @ 11	9 @ 10
Mutton Legs.....	21 @ 22	20 @ 21
Mutton Loins.....	15 @ 16	14 @ 15
Mutton Stew.....	11 @ 12	10 @ 11
Sheep Tongues, each.....	13 @ 14	12 @ 13
Sheep Heads, each.....	10 @ 11	9 @ 10

Fresh Pork, Etc.

Dressed Hogs.....	17 1/2 @ 19	17 @ 18
Pork Loins, 8 @ 10 lbs. avg.....	25 @ 26	23 @ 24
Hams.....	30 @ 31	28 @ 29
Bellevue.....	26 @ 27	24 @ 25
Calas.....	17 1/2 @ 18 1/2	16 1/2 @ 17 1/2
Skinned Shoulders.....	16 @ 17	15 @ 16
Tenderloins.....	55 @ 58	52 @ 54
Spare Ribs.....	15 @ 16	14 @ 15
Leaf Lard.....	13 @ 14	12 @ 13
Back Fat.....	18 @ 19	17 @ 18
Butts.....	20 @ 21	19 @ 20
Hocks.....	17 @ 18	16 @ 17
Tails.....	15 @ 16	14 @ 15
Neck Bones.....	5 @ 6	4 @ 5
Tail Bones.....	5 @ 6	4 @ 5
Slip Bones.....	9 @ 10	8 @ 9
Blade Bones.....	14 @ 15	13 @ 14
Pigs' Feet.....	6 @ 7	5 @ 6
Kidneys, per lb.....	8 @ 9	7 @ 8
Livers.....	5 1/2 @ 6	5 @ 5 1/2
Brains.....	15 @ 16	14 @ 15
Ears.....	9 @ 10	8 @ 9
Snouts.....	8 @ 9	7 @ 8
Heads.....	10 @ 11	9 @ 10

DOMESTIC SAUSAGE.

Fancy pork sausage, in 1-lb. carton.....	28 @ 29
Country style sausage, fresh in link.....	20 @ 21
Country style sausage, fresh in bulk.....	18 @ 19
Country style sausage, smoked.....	25 @ 26
Mixed sausage, fresh.....	22 @ 23
Frankfurts in pork casings.....	22 @ 23
Bologna in beef buns, choice.....	16 @ 17
Bologna in cloth, paraffined, choice.....	14 1/2 @ 15
Bologna in beef middles, choice.....	16 @ 17
Liver sausage in hog buns.....	22 @ 23
Liver sausage in beef rounds.....	16 @ 17
Head cheese.....	14 @ 15
New England luncheon specialty.....	21 @ 22
Liberty luncheon specialty.....	21 @ 22
Mixed luncheon specialty.....	21 @ 22
Tongue sausage.....	23 @ 24
Blood sausage.....	17 @ 18
Polish sausage.....	16 @ 17
Sausage.....	15 @ 16

DRY SAUSAGE.

Cervelat, choice, in hog buns.....	54 @ 55
Cervelat, new condition, in hog buns.....	23 @ 24
Cervelat, new condition, in beef middles.....	23 @ 24
Thuringer Cervelat.....	26 @ 27
Farmer.....	26 @ 27
Holsteiner.....	26 @ 27
B. C. Salami, choice in hog buns.....	51 @ 52
Milano Salami, choice in hog buns.....	51 @ 52
B. C. Salami, new condition.....	27 @ 28
Frisses, choice, in hog middles.....	45 @ 46
Genoa style Salami.....	58 @ 59
Pepperoni.....	27 @ 28
Mortadella, new condition.....	59 @ 60
Capiccoli.....	48 @ 49
Italian style hams.....	52 @ 53
Virginia hams.....	52 @ 53

SAUSAGE IN OIL.

Bologna style sausage in beef rounds—	
Small tins, 2 to crate.....	7.00
Large tins, 1 to crate.....	8.00
Frankfurt style sausage in sheep casings—	
Small tins, 2 to crate.....	8.50
Large tins, 1 to crate.....	9.50
Frankfurt style sausage in pork casings—	
Small tins, 2 to crate.....	7.50
Large tins, 1 to crate.....	9.00
Smoked link sausage in pork casings—	
Small tins, 2 to crate.....	7.50
Large tins, 1 to crate.....	8.50

SAUSAGE MATERIALS.

Regular pork trimmings.....	10 1/2 @ 11
Special lean pork trimmings.....	18 @ 18 1/2
Extra lean pork trimmings.....	20 1/2 @ 21
Neck bone trimmings.....	12 1/2 @ 13
Pork cheek meat.....	10 1/2 @ 11
Pork hearts.....	6 @ 7
Fancy boneless butt meat (heavy).....	12 @ 13
Boneless chucks.....	11 1/2 @ 12
Shank meat.....	10 1/2 @ 11
No. 1 beef trimmings.....	9 @ 9 1/2
Beef hearts.....	8 @ 8 1/2
Beef cheeks (trimmings).....	8 1/2 @ 9
Dr. canner cows, 500 lbs. and up.....	8 1/2 @ 9
Dr. cutters, 400 lbs. and up.....	8 @ 9
Dr. bologna bulls, 500 @ 700 lbs.....	10 @ 11
Cured pork tongues (can trim).....	18 @ 19

(These are prices to wholesalers on material packed in new slack barrels for shipment.)

SAUSAGE CASINGS.

(F. O. B. CHICAGO.)

Beef rounds, domestic, 180 sets per tierce, per set.....	21 @ 22
Beef rounds, domestic, 140 sets per tierce, per set.....	23 @ 24
Beef rounds, export, 225 sets per tierce, per set.....	26 @ 27
Beef middles, 110 sets per tierce, per set.....	12.25 @ 12.50
Beef backs, No. 1, 400 pieces per tierce, per piece.....	22 1/2 @ 23
Beef bungs, No. 2, 400 pieces per tierce, per piece.....	15 @ 16
Beef weasands, No. 1, per piece.....	12 @ 13
Beef weasands, No. 2, per piece.....	10.08 @ 10.16
Beef bladders, medium, per dozen.....	1.85 @ 1.90
Beef bladders, large, per dozen.....	2.20 @ 2.25
Hog casings, medium, per bbl. 100 yds.....	2.25 @ 2.30
Hog casings, narrow, per bbl. 100 yds.....	3.00 @ 3.10
Hog middles, without cap, per set.....	1.16 @ 1.18
Hog middles, with cap, per set.....	2.00 @ 2.10
Hog bungs, export.....	38 @ 39
Hog bungs, large prime.....	27 @ 28
Hog bungs, medium.....	20 @ 21
Hog bungs, small prime.....	12 @ 13
Hog bungs, narrow.....	7 @ 8
Hog stomachs, per piece.....	8 @ 9

VINEGAR PICKLED PRODUCTS.

Regular tripe, 200-lb. bbl.....	14.00 @ 14.50
Homecomb tripe, 200-lb. bbl.....	16.00 @ 16.50
Pocket homecomb tripe, 200-lb. bbl.....	18.00 @ 18.50
Pork feet, 200-lb. bbl.....	17.50 @ 18.00
Pork tongues, 200-lb. bbl.....	63.00 @ 64.00
Lamb tongues, long cut, 200-lb. bbl.....	42.00 @ 43.00
Lamb tongues, short cut, 200-lb. bbl.....	51.00 @ 52.00

BARRELED PORK AND BEEF.

Mess pork, regular.....	34.00 @ 35.00
Family back pork, 20 to 34 pieces.....	36.00 @ 37.00
Family back pork, 35 to 45 pieces.....	37.00 @ 38.00
Clear back pork, 20 to 34 pieces.....	23.00 @ 24.00
Clear plate pork, 25 to 35 pieces.....	24.00 @ 25.00
Brisket pork.....	31.00 @ 32.00
Bean pork.....	23.00 @ 24.00
Plate beef.....	23.50 @ 24.00
Extra plate beef, 200 lb. bbl.....	22.00 @ 23.00

COOPERAGE.

Ash pork barrels, black iron hoops.....	1.67 1/2 @ 1.72 1/2
Oak pork barrels, black iron hoops.....	1.90 @ 1.95
Ash pork barrels, galv. iron hoops.....	1.87 1/2 @ 1.92 1/2
White oak ham tierces.....	3.25 @ 3.30
Red oak ham tierces.....	2.37 1/2 @ 2.40
White oak ham tierces.....	2.57 1/2 @ 2.62 1/2

OLEOMARGARINE.

Highest grade natural color animal fat margarine in 1 lb. cartons, rolls or prints, f.o.b. Chicago..... @ 23
White animal fat margarine in 1 lb. cartons, rolls or prints, f.o.b. Chicago..... @ 20 1/4
Nut margarine, 1 lb. cartons, f.o.b. Chicago (30 and 60 lb. solid packed tubs, 1c per lb. less)..... @ 18

Pastry oleomargarine, 60-lb. tubs, f.o.b. Chicago..... @ 15

DRY SALT MEATS.

Extra short clears.....	15 @ 16
Extra short ribs.....	15 @ 16
Short clear middles, 60-lb. av.....	15 1/2 @ 16
Clear bellies, 14 @ 16 lbs.....	17 1/2 @ 18
Clear bellies, 18 @ 20 lbs.....	17 1/2 @ 18
Clear bellies, 23 @ 25 lbs.....	16 1/2 @ 17
Rib bellies, 20 @ 25 lbs.....	17 1/2 @ 18
Rib bellies, 25 @ 30 lbs.....	16 1/2 @ 17
Fat backs, 10 @ 12 lbs.....	10 1/2 @ 11
Fat backs, 12 @ 14 lbs.....	11 @ 12
Fat backs, 14 @ 16 lbs.....	11 1/2 @ 12 1/2
Regular plates.....	11 1/2 @ 12 1/2
Butts.....	9 @ 9 1/2

WHOLESALE SMOKED MEATS.

Regular hams, fancy, 14 @ 16 lbs.....	29 @ 30
Skinned hams, fancy, 16 @ 18 lbs.....	31 1/2 @ 32 1/2
Standard regular hams, 12 @ 16 lbs.....	28 @ 29
Picnics, 6 @ 8 lbs.....	19 1/2 @ 20 1/2
Standard bacon, 4 @ 8 lbs.....	28 1/2 @ 29 1/2
Standard bacon, 10 @ 12 lbs.....	28 1/2 @ 29 1/2
Standard bacon, 12 @ 14 lbs.....	27 1/2 @ 28 1/2
Standard bacon, strips, 6 @ 7 lbs.....	28 @ 29
Cooked hams, choice, skin on, surplus fat off.....	43 @ 44
Cooked hams, choice, skinned, surplus fat off.....	44 @ 45
Cooked hams, choice, skinned, surplus fat off.....	45 @ 46
Cooked picnics, skin on; surplus fat off.....	26 @ 27
Cooked picnics, skinned; surplus fat off.....	27 @ 28
Cooked loin roll, smoked.....	46 @ 47

ANIMAL OILS.

Prime lard oil.....	14 1/2 @ 15
Extra winter strained.....	12 @ 13
Extra No. 1 lard.....	10 1/2 @ 11
No. 1 lard oil.....	10 1/2 @ 10 1/2
No. 2 lard oil.....	9 1/2 @ 10
Pure neatfoot oil.....	12 @ 12 1/2
No. 1 neatfoot oil.....	10 1/2 @ 11
No. 2 neatfoot oil.....	10 1/2 @ 10 1/2
Acidless tallow oil.....	10 1/2 @ 11 1/2

LARD (Unrefined).

Prime, steam, cash tierces.....	12.50 @ 13
Prime, steam, loose.....	11.77 @ 12
Leaf, raw.....	11.50 @ 12
Neutral lard.....	14.50 @ 15

LARD (Refined).

Pure lard, kettle rendered, per lb. loose.....	18.00 @ 19
Pure lard, tierces.....	13.00 @ 14
Compound.....	10.75 @ 11

OLEO OIL AND STEARINE.

Oleo oil, extra.....	11 1/2 @ 11 1/2
Oleo stock.....	10 1/2 @ 11
Prime No. 1 oleo oil.....	10 1/2 @ 10 1/2
Prime No. 2 oleo oil.....	9 1/2 @ 9 1/2
No. 3 oleo oil.....	9 @ 9
Prime oleo stearine, edible.....	10 @ 10 1/2

TALLOW AND GREASES.

Edible tallow, under 2% acid, 45 titre.....	9 @ 9 1/2
Edible tallow, 40 to 45 titre.....	8 @ 8 1/2
No. 1 tallow, basis 10% f.f.a., 42 titre.....	7 1/2 @ 7 1/2
No. 2 tallow, basis 40% f.f.a., 40 titre.....	6 @ 6 1/2
Choice white grease, max. 4% acid, loose, Chicago.....	9 @ 9 1/2
White grease, max. 5% acid.....	7 1/2 @ 7 1/2
Yellow grease, 12-15 f.f.a.....	7 @ 7 1/2
Brown grease, 40 f.f.a.....	6 @ 6 1/2

VEGETABLE OILS.

Crude cotton seed oil in tanks f.o.b. Valley points, nom. prompt.....	8 @ 8 1/2
White, deodorized in bbls., c.a.f. Chicago.....	10 1/2 @ 10 1/2
Yellow, deodorized in bbls.....	2 @ 2 1/2
Soap stock, 50% f.f.a. basis, f.o.b. mills.....	8 1/2 @ 8 1/2
Corn oil, in tanks, f.o.b. mills.....	8 @ 8 1/2
Soya bean oil, seller's tank, f.o.b. coast nom. Coconut oil, seller's tank, f.o.b. coast.....	8 @ 8 1/2
Refined in bbls., c.a.f., Chicago, nom.....	10 1/2 @ 10 1/2

FERTILIZERS.

Retail Section

Meet the Meat Man

Here's where he tells you things that will help you to make more money.

Present-Day Meat Retailing

O'Toole to Talk on that Subject at "Old Timers Night" at Dealers' Association.

By John C. Cutting, Director, Department of Retail Merchandising, Institute of American Meat Packers.

The door of O'Toole's Fancy Meat Market swung wide and a small figure, bristling with energy and Gaelic expression advanced toward the proprietor.

The latter was busy opening letters and pretended not to notice the packer salesman. It was not until Cassidy, the irrepressible, had taken out his order book that Michael O'Toole deigned to be cognizant of his presence.

O'Toole Will Do Own Ordering.

"Say," shouted O'Toole, "don't start writing in that book until I say a few things. Gosh, sometimes when you're in here, it's hard for me to believe that I'm the boss of the market—you're that quick for writing orders."

"Just as you say," cut in Cassidy, as he laid the order book on the counter in plain sight of O'Toole. "Just thought I could save you a little time," added the salesman.

"Now I'll tell one," replied O'Toole, and they both laughed.

"Say, Dennis, have you heard the news?"

"What news?" asked the salesman.

O'Toole to Make Speech.

"Why, the meat dealers' association wants me to speak at their Old-Timers' Night they're going to pull off next week." O'Toole's attitude indicated that he considered it an honor.

"Say, Michael, that's a fine idea. I'd like to be there myself." Cassidy was equally interested. "And they've asked one of the old pioneer dealers to speak," he commented.

"Sure, an' they've sent out invitations to every dealer in town. It's going to be open house. The President has invited the wholesalers, too. All those young fellows who are now members will get a chance to hear how we sold meats in the old days."

"An' some of the live-wires who aren't bald-headed should be allowed to tell the Old-Timers how they sell meat in the present days," Cassidy interrupted.

Retailer Plays Big Part.

"Sure, an' that's not a bad idea, either, Dennis," said O'Toole. "An' besides, it will give the young fellows a chance to understand the important part the retail meat dealer plays in the general scheme of meat foods distribution to the consumer."

"You said it," affirmed Cassidy. "If the present knights of the block can listen to a dozen or so of the old timers who used to cut steaks for George Washington or

Benjamin Franklin, it will give them a fresh viewpoint on their present-day problems."

"But, listen, Dennis, what shall I talk about?" asked O'Toole.

"Well —" Cassidy pondered for a moment. "Tell the boys some of the routine of a meat market owner 50 years ago, and then bring in the fact that in those days dealers didn't have the educational benefits which are now available to retail meat dealers."

How Present-Day Retailer Benefits.

"Touch upon the educational courses which your national association is going to put forward soon. Tell them about the cutting tests your association conducts every so often."

"Tell them of some of the many things being done to educate the consumer to the healthfulness of meat. Tell them about the good old days when there wasn't so much competition."

"Not even chains," interrupted O'Toole.

"Let's see, now —" Cassidy began writing in his book.

"I'm through," sighed the proprietor, as he threw up his hands. "I'll pay for what you send me, Dennis, but I do wish you'd let me horn in on the ordering once in a while."

[Further adventures of Cassidy and O'Toole will appear on this page in an early issue.]

BEEF HEART WITH PRUNES.

A tasty, appetizing dish can be prepared by combining prunes with beef heart. Suggest this recipe to your customers who like unusual dishes.

Let one beef heart stand in boiling water for 10 minutes. Then trim off the fat and the arteries and cut in pieces for stewing. Cover with flour, and brown in fat which was cut off.

Put in a stewing kettle and cover with hot water. Add one cup of pitted prunes which have been soaked until soft. Season with salt and pepper. Stew slowly until tender.



"SHUT UP THAT ORDER BOOK!"

Tell This to Your Customers

Under this heading will appear information which should be of value to meat retailers in educating their customers and building up trade. Cut it out and use it.

CASINGS NOT INDIGESTIBLE.

[EDITOR'S NOTE.—This is another radio talk on meat written by B. F. McCarthy, head of the New York office of the U. S. Bureau of Agricultural Economics and one of meat's best boosters in the East. It was broadcast over station WNYC.]

There have been some objections raised against giving small children sausage in casings, because the casings were said to be indigestible. As a result of the opinion many mothers remove the casings before giving the meat to the children.

The results observed do not seem to indicate any great danger to children when sausage is eaten in the usual manner. And if the product, such as frankfurters or pork sausage, is well chewed there is little to fear.

To a great extent the thought of indigestibility is unsupported by facts and usually unsupported by study and research.

Some casings are a great deal tougher than others and some of the very tough kind are neither satisfactory for high grade sausage from a commercial nor a dietetical standpoint. There are advantages found in the use of casings and these should not be disregarded when considering the subject as a whole.

The casing keeps the sausage meat clean and protects it from contamination and, in excluding air and moisture, helps the keeping qualities. The casing also permits ready handling of sausage and serves as a first class fat and natural moisture holder.

In holding the fat and moisture in the meat, cooking does not produce a hard and dry product which frequently results when the finely chopped meat has no such covering. This is extremely important since hard and dry meat is far more likely to be indigestible than the well chewed meat in casings. There are means of keeping chopped meat soft when cooked without casings, but actual observation will assure us that these means are not always observed.

It should be impressed upon the mind of every child that such meats as are finely chopped and then broiled or fried should be well chewed. If this becomes a habit with growing children they will be far more apt to observe it later in life and perhaps save themselves a few unpleasant hours.

Certain people of foreign birth incline very much to hard sausage and they have learned from infancy how to eat it. It is usually sliced very thin and then thoroughly masticated. The result is a satisfying dish robbed of the chances of indigestion that might attend bolting such solid food.

There is nothing gained in condemning a food for the mistakes of those who eat it.

Frigidaire

reduces "trimming" losses 90%



MUCH of the meat dealer's profit is made in buying—and much of it is lost through wasteful "trimming." Recent investigations show that Frigidaire stops meat spoilage and reduces "trimming" losses 90%.

With Frigidaire in your store, profits "made over the counter" are increased too, because you sell better meats. Your store is clean—refrigeration equipment is fresh, sweet, undamaged. Service to customers is speeded up, uninterrupted by re-icing. You can carry double the

amount of meats and keep them fresh and unspoiled. The operating cost of Frigidaire is remarkably low.

Every meat dealer who wants to do more business will find Frigidaire of invaluable aid in reducing refrigeration expenses, eliminating waste, and increasing profits. You will find, too, that Frigidaire is low in price—and easy to buy with the General Motors deferred payment plan. Send for complete information about Frigidaire for meat dealers.

FRIGIDAIRE CORPORATION

Subsidiary of General Motors Corporation
Dept. F-8, Dayton, Ohio

Frigidaire

PRODUCTS of GENERAL MOTORS

NEWS OF THE RETAILERS.

Andrew Coe has purchased the meat and grocery business of F. L. David, Atlanta, Nebr.

The Mybrose Meat Market, Inc., Portland, Ore., has changed its name to Constantine's, Inc., and has increased its capital to \$25,000.

Philip Carberry has sold his meat and grocery business, Wilbur, Wash., to Alfred Hanson.

W. P. Luttrell opened The Peoples Market at Newberg, Ore.

The Green Grocery Market, Pendleton, Ore., is now engaged in the meat products business, with a capital of \$10,000.

Jos. Ghiliardi has sold his meat business at 2200 E. Madison street, Seattle, Wash., to G. L. Osburn.

Lee Harding has sold his Market No. 2, 3650 Wallingford, Seattle, Wash., to Gordon Muenz.

Norman Oversby has sold the City Meat Market, Okanogan, Wash., to E. F. Taylor.

Tom Ryan has sold his interest in the meat business of Kleiner & Ryan, Cheney, Wash., to Harold Kleiner.

H. P. Holmes, Turon, Kans., has sold his meat business to Philip Simon.

F. A. Laurence has purchased the C. C. Arthur Meat Market, Junction City, Kans.

Ralph Daily has sold the City Meat Market, Waverly, Kans., to Robert E. Brown.

Carl Boyd has engaged in the meat business at Tecumseh, Okla.

The Price Rite Grocery & Market, Enid, Okla., has been incorporated by F. O. Paulsell and others, with a capital of \$5,000.

L. W. Reese has engaged in the meat and grocery business at Manhattan, Kans.

Frank Norris has purchased the business of the North Side Market from Harry Kimball, Manhattan, Kans.

F. S. Wood has opened the Wood Meat Market at 1213 East Douglas street, Wichita, Kans.

Eugene and Charles Armstrong have sold their meat market in Chester, Ia., to O'Brien Brothers.

S. Dugleby has opened a meat market in Spencer, Ia.

Lee Newman has purchased the Sasan cash and carry meat market in Atkinson, Ill.

Sam Ward has sold his meat market at Danville, Ill., to Mr. Veedersburg.

William Kamin has opened a new market at 103 South Washington street, Peoria, Ill.

The Lincoln Cash grocery and market has been opened in South Bend, Ind., by Samuel Singer.

Buhler Brothers will open a new meat market at 34 West Eighth street, Holland, Mich.

SUNDAY OPENING IN TOLEDO.

After years of regular observance of Sunday closing—which gave at least one day of rest during the week to sales persons in retail shops and stores—the city council of Toledo, Ohio, recently defeated the Sunday closing ordinance by a vote of 13 to 6.

Meat dealers' and grocers' associations, believing that housewives could buy meat and groceries on Saturday as easily as on Sunday, and eager to retain the law which granted them a day's respite, backed the ordinance enthusiastically by circulating petitions.

On the other hand, confectionery and drug stores made house to house canvasses with petitions in favor of defeating the closing law.

It is with disappointment that meat dealers and grocers accept the decree of the customer who, when thinking about the closing ordinance, selfishly asks, "What would I do if company came unexpectedly for Sunday dinner?"

TRUNZ EMPLOYEES WELFARE

On Wednesday evening, February 16, the Max Trunz Employees Welfare Association held their fifth annual ball at Trommer's Hall in Brooklyn. There were from three to four hundred present, all of whom enjoyed the continuous dancing. The music was furnished by the Carolinians and Trommer's famous radio orchestra.

The Max Trunz Employees Welfare Association was formed some six years ago of the employees of packing house at 25-39 Lombard street and the 22 branch stores in Brooklyn. The proceeds of these affairs go to the welfare fund of the organization. The ball this year, as well as those in the past, was like a large family party, tickets being sold by invitation, as it were. A beautiful gold serving tray, 13 x 19 inches, was presented to each lady. They were in great demand, as they are an addition to any household.

The officers of the association for 1927 are Max Trunz, honorary president; Peter Kopp, president; Charles Siegle, vice-president; R. J. Schoelkopf, secretary, John Breden, treasurer, Val Longnecker, sergeant-at-arms; and John H. Scheffer, trustee.

The committees were:

Arrangement Committee, John H. Scheffer, Miss A. Kornrumpf, Miss M. Lynch, Miss H. Vail, Miss D. Wederholt, Miss G. Dobbins, Miss K. Natcher, Miss A. Lannon, N. Unold, C. Haag, John Breden, Paul Jaeger, Charles Krauth, William Weiss, John Fritz, R. Horseman, N. Frank, J. Webber, J. Hinsch.

Reception Committee, Charles M. Trunz, Honorary chairman; Frederick Guteknut, chairman; Miss C. Wick, Miss F. Gulden, Miss C. Rhone, Mrs. F. Phund, Miss E. Emmert, Mrs. C. Hoops, Miss A. Brand, Miss M. Walters, Miss F. Hanke, Miss F. Watt, Miss K. Kinsella, Mrs. F. Kelty, Mrs. A. Reineke, Miss A. Decker, Miss C. Reddy, Miss M. Frey, Miss G. Murray, Mrs. E. Skehan, Miss M. Putsch, Miss M. Bane.

Floor Committee, Thomas Cheswich, chairman; Val Longnecker, Chas. Denninger, Louis Bajadeck, Jos. Maier, John Stolz, John Fleckenstein, Martin Munch, D. Eilers, J. Bajadeck, A. Zanislak, J. D'Agostino, C. Junzbeck, A. Meister, M. Hochstrasser, F. Weber, S. Pfunk, L. Kues, J. Fitzgerald, E. Brunn.

PHILIP NEWMARK EMPLOYEES

On last Saturday evening the Philip B. Newmark Employees Mutual Welfare Association held their fourth annual beef-steak dinner, entertainment and dance at the Pouch Mansion in Brooklyn. There was a fine menu, entertainment and dancing.

The object of the association, which was

formed on February 8, 1924, is to encourage and promote sociability and friendship among the members, and to render assistance to its sick and distressed members. It is composed solely of employees of the company. The officers of the association are: Philip B. Newmark, president; Max Wahl, vice-president; Louis M. Katzoff, treasurer; Howard McSaveny, financial secretary, Mary E. Feeney, recording secretary; Louis De Lutio and James McArdle, directors.

The entertainment committee was Louis M. Katzoff, chairman, Howard McSaveny and Thomas Greeley. Among those present were noted: George Dressler, Mr. and Mrs. Ralph K. Jacobs, Mr. and Mrs. William Mack, Mr. and Mrs. Abram, D. Levy, Mr. and Mrs. Fred I. Ettlinger, Mr. and Mrs. Samuel Franklin, Paul Bohack, Mr. and Mrs. P. E. Kasseler, Mr. and Mrs. Joseph Federman, Mr. and Mrs. Morris Federman, Mr. and Mrs. Jonas W. Federman, Mr. and Mrs. I. L. Latz. The following concerns also were represented: M. Alexander & Son, A. Aron, Inc., J. H. Burns, Butts & Miller, Cudahy's 34th Street Branch, J. J. Harrington, G. F. Hinrichs, George Kern, Inc., Kings County Refrigerating Company, Lass & Cohen, A. Levy & Co., Manhattan Veal & Mutton Co., Charles Miller & Co., John Morrell & Co., Nagle Packing Co., New York Butchers Dressed Meat Co., New York Veal & Mutton Company, F. C. Rogers, G. N. Savage & Company, J. M. & P. Scanlan, Strauss & Adler, Max Trunz, Wadley & Co. and the Hallam Engineering & Construction Co.

TOLEDO RETAILERS BANQUET.

Nearly 200 guests attended the twelfth annual banquet of the Toledo Retail Meat Dealers' association held recently in Hotel Secor. Among those present was a delegation from the Cleveland Retail Meat Dealers association of which Charles Kroh is president. William McGonigal, president of the National Association of Retail Meat Dealers, was also a guest.

A talk on organization was given by Judge Homer Ramey.

IMITATION MEATS

For window and counter display

Fresh
and
Smoked
Meats
Cheese
Butter
etc.



Perfect
in
every
detail.

Write
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New York, N. Y.

HCBONACK
Inc

Operating 204 Meat Markets in Brooklyn and throughout Long Island, offers wonderful opportunities to live-wire men. Must understand meat merchandising.

Main Office:

Metropolitan and Flushing Aves.,
BROOKLYN, N. Y.

For Sausage Makers

BELL'S

Patent Parchment Lined

**SAUSAGE
BAGS**

and

**SAUSAGE
SEASONINGS**

For Samples and Prices, write

THE WM. G. BELL CO.

BOSTON

MASS.

New York Section

Among the Retail Meat Dealers

The regular meeting of Ye Olde New York Branch seems to have caught the spirit of Old Timers Night, as an unusually large number of members were present with many interesting topics up for discussion.

The Branch is growing so fast in activities, and in service to its members, that it was finally decided that the only possible way of handling the work of the future was by a board of directors. The committee appointed at the previous meeting made a report, recommending that the by-laws be changed to operate the branch by a directorate consisting of 21 men, to be elected in groups of seven, each to serve one, two and three years; the Board of directors to elect the president; and that the annual election of directors by members to be held the first Tuesday after the first of January of each year. Three consecutive notices were ordered given through the bulletin of the proposed change, and that it would come up for ratification at the fourth meeting following the three previous meetings at which it was to be opened for consideration.

Considerable discussion was given to classification and grading of markets, the general opinion being that if properly made use of it was a splendid thing for helping the business. It was suggested that seven men from the bench be appointed as a special committee to cooperate with the local department in its work in supervising the service and settling any controversies which might arise in perfecting the service.

Old-Timers' Night.

The largest gathering of retail meat dealers ever witnessed—over a thousand in number—was present at Ye Olde New York Branch "Old Timers' Night," held Thursday evening, Feb. 24, at Mecca Temple, 133 W. 55th St. These men included dealers of New York City and representatives from the wholesalers and allied industries.

Old timers who had been out of business twenty-five and thirty years were there. On every side could be witnessed old friends hailing each other after years of separation. A large delegation from the Philadelphia Branch was present, and tendered a basket of flowers to chairman Benjamin Metzger in honor of the occasion.

The program was arranged differently from the previous occasions of this nature, in that the business session was dispensed with and the affair started with the beefsteak dinner. The guests took their seats promptly as they arrived, and without any delay the dinner began. Hors d'oeuvres came thick and fast, followed by beefsteak delicious and well-aged, served as fast as it could be devoured by the crowd bedecked in aprons and caps furnished for the occasion. Then came those delicious chops, which even the previous liberal portions of consumed steaks had no effect in making any the less enjoyable.

Then came the interesting speeches, bringing back reminiscences of the old days, some of which evoked much laughter. Among those who spoke were Jacob Bloch, Charles Schuck, Fred Dietz, Louis Frank, Albert Rosen, George Kramer, Louis Goldschmidt, Moe Loeb, B. F. McCarthy, local representative of the U. S. Department of Agriculture, and Pendleton

Dudley, Eastern representative of the Institute of American Meat Packers.

Two boxes of poultry were given away as a door prize, won by A. Levison, 254 W. 109th St., and Harold Heim, Jr., 307 Columbus Ave.

Although the meeting night of the Washington Heights Branch, New York State Association of Retail Meat Dealers, Inc., was postponed from Tuesday until Wednesday on account of the holiday, the attendance and enthusiasm was as great as at any of the recent meetings this Branch has been enjoying. There was a report on compensation insurance. Business Manager of the Bronx Branch Fred Hirsch and Louis Goldstein of Ye Olde New York Branch were visitors. The Branch will hold a package party on Sunday, March 27th. The admission for gentlemen will be fifty cents and for ladies a package. The Branch extends a cordial invitation to the Ladies' Auxiliary, as well as to the other branches in Greater New York, to participate in the festivities.

On Wednesday afternoon of last week the Ladies' Auxiliary of the New York State Association of Retail Meat Dealers, Inc., held a very successful card party in the Hotel McAlpin. There were a number of guests present and a tidy sum was realized. A number of handsome gifts were distributed by the chairlady, Mrs. Kaplan Papp, and the hostesses, Mrs. A. DiMatteo, Mrs. Charles Hembdt, Mrs. A. Kirschbaum, Mrs. George Kramer and Mrs. Wm. Ziegler. The next meeting will be held at the McAlpin Hotel on Wednesday, March 9. As it will be a business meeting, the annual nomination and election of officers will take place.

Business Manager of the Bronx Branch and Mrs. Fred Hirsch celebrated the 31st anniversary of their wedding on Sunday, February 20, by having a quiet dinner at one of the hotels all by themselves. Mrs. Hirsch is second vice-president of the Ladies Auxiliary, New York State Association of Retail Meat Dealers, Inc.

The 26th wedding anniversary of Mr. and Mrs. Joseph Eschelbacher which occurred on February 24th, was celebrated the following day as Mr. Eschelbacher was on the committee for Old Timers' Night, which affair was held on that evening. Mr. and Mrs. Eschelbacher with their daughter, their son and his wife attended the theatre and dinner on Friday the 25th.

Mrs. Charles Hembdt, corresponding secretary of the Ladies' Auxiliary, New York State Association of Retail Meat Dealers, Inc., celebrated a birthday on Tuesday of this week.

WILSON BEEFSTEAK PARTY

A little out of the ordinary, inasmuch as it was held in the plant, was the beefsteak dinner and dance of the employees of Wilson & Company on February 26th. All desks in the large main office of the plant at 816 First Avenue were removed and rows upon rows of tables took their place. Nearly three hundred friends and employees of the company enjoyed the tender, juicy steak, hot supplies of which were served from time to time.

During the evening there was a professional entertainment program enlisting several artists. But the local talent had a part too. "Sir James" Clark rendered two fine selections, one in costume of a Hong Kong, China, salesman representing Wil-

son & Co. in the sale of beef. This brought hearty applause. Arthur C. Hadley of the Empire Market supplied the Wilson talent, with the aid of Mrs. Hadley.

After the dinner the floor was cleared and dancing was enjoyed to the early hours of Sunday morning. The Misses Trincher and Marrins of the Wilson organization arranged the details of the affair.

KERN HOLDS ANNUAL MEETING

The annual stockholders meeting of the George Kern, Inc., with plant and general offices at 11th Avenue, 40th to 41st Street, New York City, was held at the Hotel Pennsylvania on February 24th.

The officers for the coming year and board of directors were announced as follows: George Kern, Sr. will continue as President of the company, thereby starting his thirty-seventh year as the head of the Kern organization; John H. Burns was elected Vice President and General Manager; George Kern, Jr., Treasurer; Joseph B. Hallinan, Secretary.

In addition to the officials of the concern, the following were elected members of the board of directors: George Kern, Sr., Chairman; William J. Bittles, President, Pie Bakeries of America; A. W. MacLaren, President, New York Stock Yards Company; Isidore Frank, President, Washington Beef Company; Harry E. Wild, President, Harry Wild Company, Albany, and August Beringer.

The meeting brought forth the great strides in this organization during the past year, in which the new and large model plant was completed and set into operation. It was marked as the greatest year in the history of the Kern organization, and great optimism was expressed for the continued growth of the concern and a greater distribution of its products.

NEW YORK NEWS NOTES.

R. L. Ozenberger, of the St. Joseph plant, and Donald Mackenzie, of the superintendent's office, Chicago, Swift & Company, were visitors to the city this week.

T. G. Lee, vice-president, Armour and Company, Chicago, was in New York for a few days.

General superintendent Seward C. Frazer of Wilson & Company, Chicago was in New York this week.

Mr. and Mrs. F. C. Rogers of Philadelphia returned on Sunday from a visit to Lake Placid, feeling in the best of health and spirits.

Louis Joseph, head of the beef department in Wilson & Company's New York plant, has returned to his desk after an illness of several weeks. He is now feeling fine.

R. D. Oilar of Indianapolis, Ind., passed through New York on his way to Montecrey, Mexico, from a long stay in Colombia, S. A. Mr. Oilar has become so accustomed to the tropical climate that he does not like the cold weather of the North.

Following is a report of the New York City Health Department of the number of pounds of meat, fish, poultry and game seized and destroyed in the City of New York during the week ending February 26, 1927: Meat—Brooklyn, 2 lbs.; Manhattan, 440 lbs. Poultry and game—Manhattan, 688 lbs.; Queens, 4 lbs.

NEW YORK MARKET PRICES

LIVE CATTLE.

Steers, bulk	\$10.75@11.00
Cows, cutters	2.85@ 4.75
Bulls	7.00@ 7.25

LIVE CALVES.

Calves, bulk	\$13.50@16.50
Calves, culls, per 100 lbs.	8.50@11.50

LIVE SHEEP AND LAMBS.

Lambs, top	@15.25
Lambs, bulk	14.50@15.25

LIVE HOGS.

Hogs, heavy	\$12.25@12.40
Hogs, medium	12.90@13.10
Hogs, 160 lbs.	13.10@13.25
Hogs, 140 lbs.	13.10@13.25
Pigs, under 80 lbs.	@13.00
Good pigs	13.00@13.15
Roughs	10.45@10.60
Good Roughs	@10.75

DRESSED HOGS.

Hogs, heavy	19 1/4 @ 19 1/2
Hogs, 160 lbs.	@20 1/4
Hogs, 140 lbs.	@20 1/4
Pigs, 80 lbs.	@21
Pigs, under 140 lbs.	@20 1/4

DRESSED BEEF.

CITY DRESSED.

Choice, native heavy	.18 @20
Choice, native light	.19 @21
Native, common to fair	.16 @17 1/2

WESTERN DRESSED BEEF.

Native steers, 600@800 lbs.	.17 @18
Native choice yearlings, 400@600 lbs.	.18 @20
Western steers, 600@800 lbs.	.15 @16
Texas steers, 400@600 lbs.	.14 @15
Good to choice heifers	.17 @18
Good to choice cows	.12 @13
Common to fair cows	.10 @11
Fresh bologna bulls	.11 @12

BEEF CUTS.

	Western.	City.
No. 1 ribs	.22 @23	26 @25
No. 2 ribs	.18 @20	23 @25
No. 3 ribs	.16 @18	18 @22
No. 1 loins	.29 @30	33 @35
No. 2 loins	.25 @27	27 @30
No. 3 loins	.22 @24	23 @25
No. 1 hinds and ribs	.19 @21	24 @27
No. 2 hinds and ribs	.17 @18	21 @23
No. 3 hinds and ribs	.14 @15	17 @20
No. 1 rounds	.16 @17	16 @17
No. 2 rounds	.15 @16	14 1/2 @15
No. 3 rounds	.14 @15	14 @15
No. 1 chucks	.14 @15	15 @16
No. 2 chucks	.12 @13	12 1/2 @13
No. 3 chucks	.11 @12	11 1/2 @12
Bolognas	@ 6	12 @13
Rolls, reg., 6@8 lbs. avg.	.22 @23	22 @23
Rolls, reg., 4@6 lbs. avg.	.17 @18	17 @18
Tenderloins, 4@6 lbs. avg.	.60 @70	60 @70
Tenderloins, 6@8 lbs. avg.	.80 @90	80 @90
Shoulder clods	.10 @11	10 @11

DRESSED CALVES.

Prime	.24 @26
Choice	.20 @23
Good	.19 @20
Medium	.17 @19

DRESSED SHEEP AND LAMBS.

Lambs, choice, spring	.27 @29
Good lambs	.25 @26
Lambs, poor grade	.24 @25
Sheep, choice	.16 @18
Sheep, medium to good	.15 @16
Sheep, culls	8 @10

SMOKED MEATS.

Hams, 8@10 lbs. avg.	.26 @27
Hams, 10@12 lbs. avg.	.25 @26
Hams, 12@14 lbs. avg.	.24 1/2 @25 1/2
Picnics, 4@6 lbs. avg.	.17 @18
Picnics, 6@8 lbs. avg.	.17 @17 1/2
Rollettes, 6@8 lbs. avg.	.18 1/2 @19
Beef tongue, light	.25 @27
Beef tongue, heavy	.28 @30
Bacon, boneless, Western	.28 @29
Bacon, boneless, city	.24 @25
Pickled bellies, 8@10 lbs. avg.	.30 1/2 @31

FRESH PORK CUTS.

Pork loins, fresh, Western, 10@12 lbs. avg.	.24 @25
Pork tenderloins, fresh	.45 @50
Pork tenderloins, frozen	.35 @40
Shoulders, city, 10@12 lbs. avg.	.20 @21
Shoulders, Western, 10@12 lbs. avg.	.19 @20
Butts, boneless, Western	.26 @27
Butts, regular, Western	.24 @25
Hams, Western, fresh, 10@12 lbs. avg.	.26 @27
Hams, city, fresh, 6@10 lbs. avg.	.28 @29
Picnic hams, Western, fresh, 6@8 lbs. avg.	.16 @17
Pork trimmings, extra lean	.20 @21
Pork trimmings, regular 50% lean	.12 @13
Spare ribs, fresh	.16 @17
Leaf lard, raw	.14 @15

BONES, HOOF AND HORNS.

Round shin bones, avg. 48 to 50 lbs.	
per 100 pcs.	85.00@100.00
Flat shin bones, avg. 40 to 45 lbs., per 100 pcs.	@ 75.00
Black hoofs, per ton	45.00@ 60.00
Striped hoofs, per ton	45.00@ 60.00
White hoofs, per ton	@ 85.00
Thigh bones, avg. 85 to 90 lbs., per 100 pieces	@100.00
Horns, avg. 7 1/2 oz. and over, No. 1s.	300.00@325.00
Horns, avg. 7 1/2 oz. and over, No. 2s.	250.00@275.00
Horns, avg. 7 1/2 oz. and over, No. 3s.	200.00@225.00

FANCY MEATS.

Fresh steer tongues, untrimmed.	@28c	a pound
Fresh steer tongues, l. c. trim'd	@38c	a pound
Sweetbreads, beef	@65c	a pound
Sweetbreads, veal	@1.00	a pair
Beef kidneys	@15c	a pound
Mutton kidneys	@ 8c	each
Livers, beef	@25c	a pound
Oxtails	@18c	a pound
Beef hanging tenders	@24c	a pound
Lamb fries	@10c	a pair

BUTCHERS' FAT.

Shop fat	@ 2 1/2
Breast fat	@ 4
Edible suet	@ 5
Cond. suet	@ 4 1/2
Bones	@20

SPICES.

	Whole.	Ground.
Pepper, white	44	47
Pepper, black	.26	29
Pepper, Cayenne	24	30
Pepper, red	..	..
Allspice	19	22
Cinnamon	16	19
Coriander	10	13
Cloves	23	28
Ginger	15	15
Mace	1.15	1.25
Nutmeg	..	45

GREEN CALFSKINS.

	5-9 0% 12 1/4	12 1/4-14	14-18	18 up
Prime No. 1 Veals	.20	2.25	2.55	2.75
Prime No. 2 Veals	.18	2.05	2.30	2.50
Buttermilk No. 1	.17	1.90	2.20	2.40
Buttermilk No. 2	.15	1.70	1.95	2.15
Branded Grubby	.12	1.30	1.55	1.75
Number 3	..	At Value	..	..

CURING MATERIALS.

	Dbl. Bags	Bbls. per lb.
In lots of less than 25 bbls.		
Double refined saltpetre, granulated	6 1/2 c	6 1/2 c
Double refined saltpetre, small crystal	7 1/2 c	7 1/2 c
Double refined large crystal saltpetre	8 1/2 c	8 1/2 c
Double refined nitrate soda, granulated	4 1/2 c	4c
In 25 barrel lots		
Double refined saltpetre, granulated	6 1/2 c	6c
Double refined saltpetre, small crystal	7 1/2 c	7 1/2 c
Double refined saltpetre, large crystal	8 1/2 c	8c
Double refined nitrate soda, granulated	4c	3 1/2 c
Carload lots:		
Double refined saltpetre, granulated	6c	5 1/2 c
Double refined nitrate soda, granulated	3 1/2 c	3 1/2 c

DRESSED POULTRY.

FRESH KILLED.

Chickens—fresh—dry packed—12 to box—fair to good:	
Western, 60 to 65 lbs. to dozen, lb.	.29 @31
Western, 48 to 54 lbs. to dozen, lb.	.29 @31
Western, 43 to 47 lbs. to dozen, lb.	.28 @30
Western, 36 to 42 lbs. to dozen, lb.	.26 @28
Western, 31 to 35 lbs. to dozen, lb.	.24 @26
Chickens—fresh—dry pkd.—prime to fey—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.	.32 @32
Western, 48 to 54 lbs. to dozen, lb.	.32 @32

Western, 43 to 47 lbs. to dozen, lb.	@31
Western, 36 to 42 lbs. to dozen, lb.	@29
Western, 31 to 35 lbs. to dozen, lb.	@27

Fowls—frozen—dry packed—prime to fey—12 to box:

Western, 60 to 65 lbs., lb.	.33 @34
Western, 55 to 59 lbs., lb.	.32 @33
Western, 43 to 47 lbs., lb.	.29 @30
Western, 30 to 35 lbs., lb.	.29 @30

Ducks—

Long Island, No. 1, bbls.	@30
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Squabs—

White, 11 to 12 lbs. to dozen, per lb.	70 @ 75
Prime, dark, per dozen	3.50@4.50

LIVE POULTRY.

Fowls, colored, per lb., via express	.30 @31
Geese, swan, via freight or express	.11 @11
Turkeys, via express	.25 @30
Pigeons, per pair, via freight or express	@60
Gulinea, per pair, via freight or express	@60

BUTTER.

Creamery, extras (92 score)	@51
Creamery, firsts (90 to 91 score)	.50 @50 1/2
Creamery, seconds	.48 @48 1/2
Creamery, lower grades	.46 @47 1/2

EGGS.

Extras, per dozen	.27 1/2 @28 1/2
Extra firsts	.25 1/2 @26 1/2
Firsts	.23 1/2 @24 1/2
Checks	.21 @21 1/2

FERTILIZER MATERIALS.

BASIS NEW YORK DELIVERY.

Ammoniates.

Ammonium sulphate, bulk, delivered per 100 lbs.	@ 2.50
Ammonium sulphate, double bags, per 100 lbs. f.a.s. New York	@ 2.55
Blood, dried, 15-16% per unit	@ 4.25
Fish scrap, dried 11% ammonia, 15% B. 10% B. P. L.	nominal
Fish guano, foreign 13@14% ammonia, 10% B. P. L.	4.10 & 10c
Fish scrap, acidulated, 6% ammonia, 3% A. P. A., f.o.b. fish factory	nominal
Soda Nitrate, in bags, 100 lbs. spot	@2.67
Tankage, ground, 10% ammonia, 15% B. P. L. bulk	4.25 & 10c
Tankage, unground, 9@10% ammonia	3.65 & 10c

Phosphates.

Bone meal, steamed, 3 and 50 bags, per ton	@31.00
Bone meal, raw 4 1/2 and 50 bags, per ton	@38.00
Acid phosphate, bulk, f.o.b. Baltimore, per ton, 16% flat	@ 9.00

Potash.

Manure salt, 20% bulk, per ton	@11.70
Kalnit, 12.4% bulk, per ton	@ 8.70
Muriate in bags, basis 80%, per ton	@33.50
Sulphate in bags, basis 90%, per ton	@43.00

Beef.

Cracklings, 50% unground	@ 1.15
Cracklings, 60% unground	@ 1.25

Meat Scraps, Ground.

50%	@07.50
55%	@72.50

BUTTER AT FOUR MARKETS.

Wholesale prices for 92 score butter at Chicago, New York, Boston and Philadelphia for the week ending Feb. 24, 1927:

	February	18	19	21	22	23	24
Chicago	52 1/2	52 1/2	52 1/2	Holiday	51 1/2	51 1/2	51 1/2
New York	52 1/2	53	53	Holiday	53	53	53
Boston	52 1/2	53	53	Holiday	53	53	53
Philadelphia	53	54	53 1/2	Holiday	53 1/2	53 1/2	53 1/2

Wholesale prices of carlots—fresh centralized butter, 90 score at Chicago:

	51 1/2	51 1/2	51 1/2	Holiday	50%	50 1/2
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Receipts of butter by cities (tubs):

	This week.	Last week.	Last year.	—Since Jan. 1— 1927.
Chicago	32,087	27,419	27,704	369,433
New York	50,995	49,861	45,115	456,964
Boston	13,178	16,626	13,569	133,518
Philadelphia	14,100	12,571	15,092	148,580

Total .. 110,420 106,477 101,570 1,105,495 1,182,362

Cold storage movement (lbs.):

	In Feb. 24.	Out Feb. 24.	On hand Feb. 25.	Same week day last year.
Chicago	17,398	157,450	7,090,839	14,504,841
New York	17,688	24,332	2,648,377	2,714,885
Boston	20,712	26,315	1,408,620	1,342,999
Philadelphia	..	4,786	1,062,554	1,281,819
Total	45,798	212,863	12,240,190	19,914,205

27.

1
9
7

OK:

4
3
0
0

0

75
4.50

11
11
30
30
30

51
50½
48½
47½

28½
26½
24½
21½

2.50

2.55
4.25

1

10c

1

2.67

10c

10c

11.00

18.00

9.00

11.70

8.70

13.50

18.00

1.15

1.25

37.50

72.50

at

del-

7:

24

51%

53

53

53½

cen-

50½

1—

926.

0,646

5,581

4,128

6,007

2,362

me

day

rear.

4,841

4,885

2,660

1,819

4,205